# DOCUMENT RESUME

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ABSTRACT

This manual contains provisions of Delaware state law and recommended procedures for construction programs. Areas discussed include--(1) financing, (2) school construction formulae for space allowances, (3) proposed school building budget, (4) procedures for school building construction, (5) a check list for an accounting system, (6) purchase order procedures, (7) invoice procedures, (8) bidding procedures, (9) federal programs, and (10) reversion of school construction funds. A glossary is included. (BD)

ED037021

State of Delaware

# MANUAL FOR SCHOOL BUILDING COMMISSIONS OF THE STATE OF DELAWARE

EF 001 168

State Department of Public Instruction
Richard P. Gousha
State Superintendent of Public Instruction
and
Secretary, State Board of Education

Administrative Services
R. L. Herbst, Assistant Superintendent

School Plant Services
G. Kent Stewart, Director

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
OFFICE OF EDUCATION
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ED037021

STATE OF DELAWARE

DEPARTMENT OF PUBLIC INSTRUCTION

DOVER

RICHARD P. GOUSHA
STATE SUPERINTENDENT
PUBLIC INSTRUCTION

June, 1965

## ACKNOWLEDGMENT

This manual is designed primarily for local school building commissions which are responsible for the management of the construction programs. It is the aim of this book to make improvement possible and in securing uniform administration in this area.

Sincere appreciation is extended to F. Earl McGinnes, Jr., Budget Director of the State of Delaware, Ernest Seitz, Budget Analyst, a representative committee of chief school officers, and the personnel of the Department of Public Instruction for their valuable assistance in the preparation of this manual.

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CERTIFIED PUBLIC ACCOUNTANTS

June 10, 1965

Dr. Richard P. Gousha
State Superintendent
State Board of Education
Dover, Delaware

Dear Dr. Gousha:

Pursuant to your request, we are submitting the final draft of the manual of "School Construction Guidelines" for the State of Delaware. It is hoped that this manual will be of practical assistance to the State Department of Public Instruction, the Local School Districts and other State agencies and parties involved. We hope that the manual will emphasize the need for professional guidance and economy where necessary in the various aspects of the School Construction Program.

At this time, we would like to point out that we have incorporated into this manual the suggestions and recommendations received from various personnel of the divisions which will be affected. While we, as the consulting firm have put much effort into this manual, much of the success for the product is due to the help of members of Dr. Herbst's staff, other personnel in the State Department of Public Instruction and the Budget Director's office who supplied us with much needed assistance.

We would like to extend our thanks for the many courtesies extended to us during the course of this engagement.

Very truly yours,

KRIEGER, DWARES & COMPANY

Arthur H. Krieger

Arthur H. Krieger

AHK:ma

CC: Mr. J. Ohrum Small
Dr. R. L. Herbst
Mr. F. Earl Mc Ginnes, Jr.

# STATE OF DELAWARE

# SCHOOL CONSTRUCTION GUIDELINES

## GENERAL COMMENT

This Manual is a Guideline for the School Building Commissions of the State of Delaware. To facilitate accounting for construction funds, many terms are defined. It is not intended to imply that all defined terms are chargeable to construction funds.

This Manual is to be a continuing guide to the school administrators and is subject to change and revision as conditions warrant.

# STATE OF DELAWARE

# DEPARTMENT OF PUBLIC INSTRUCTION

# SCHOOL CONSTRUCTION GUIDELINES

JULY 1, 1965

# STATE OF DELAWARE

# DEPARTMENT OF PUBLIC INSTRUCTION

# SCHOOL CONSTRUCTION GUIDELINES

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CHAPTER I

# STATE OF DELAWARE

# SCHOOL CONSTRUCTION GUIDELINES

## PREFACE

### BACKGROUND

A short historical resume of the stages that are covered from the time that the Local School District decides to plan a new school facility to the time that the new facility has been constructed and is in operation is presented in the following section.

After each of the Local School Districts completes its list of projects and the estimated cost for each facility, which it deems necessary for the future, the Division of School Plant Planning of the State Department of Public Instruction, summarizes and reviews all of the planning for the overall School Construction Program involved. In accordance with Chapter 20, Section 2004 of the Delaware Code, any construction program whose costs exceed the costs determined by the standard formula, the excess shall be financed entirely by local funds subject to approval by the State Board of Education. The Division of School Plant Planning, of the State Department of Public Instruction, guides the program through the appropriate channels of Instructional and Administrative Areas of the State Department of Public Instruction for recommendation to the State Superintendent, who then places the program before the State Board of Education for action.

Upon affirmative action by the State Board of Education the plan is transmitted to the State Planning Office which in turn combines it with the Capital Improvements requests of the various other State Agencies.

Finally, the approved requests are entered into the State Capital Improvements Act which is presented to the Governor, who in turn submits it to the Legislature for approval.

## FINANCING

The State of Delaware (1965) generally supports sixty percent (60%) of all capital outlay and the local school district is responsible for forty percent (40%) of the cost of a new project, except for certain types of schools where the support is 100% State. This ratio of state and local funds is determined by the General Assembly.

The customary method used to raise funds for capital outlays (by local districts in Delaware) is to float or issue Bonds. Before such a Bond Issue may be made, however, two conditions must be met:

(1). The total amount of the Bonds Issued must not exceed ten percent (10%), except The Board of Public Education in Wilmington, which is 2%, of the assessed valuation of real property in the Local School District.

(2). A Local Board of Education cannot float a Bond Issue without first holding a REFERENDUM which must be passed by a simple majority of the votes cast. However, in the City of Wilmington, the City Council will approve and float the bond issue.

Usually, the Local Bond Issues are twenty (20) year serial bonds in an amount sufficient to meet the local share of the total estimated cost of the facility or facilities under consideration.

Additional methods for financing capital improvements open to local school districts are:

(1). Use monies obtained by gift or

(2). Use monies which, by law, are not required to be spent for other purposes.

# STATE OF DELAWARE

# DEPARTMENT OF PUBLIC INSTRUCTION

# SCHOOL CONSTRUCTION GUIDELINES

# PLANNING PROCEDURES

Proper long-range planning of the School Construction Program is of the utmost importance to enable the Local District and the State to give the best educational facilities for the least money.

The following steps are to be taken to properly plan and justify the school construction program from the initial projection through the referendum:

1. The six (6) year Capital Improvement Fund Program request is sent to the Local School District in August.
2. The request for the building program will be mailed back to the State Department of Public Instruction in September by the Chief School Officer of the Local District, after approval by the Local Board of Education or Board of School Trustees.
3. Copies of the requests are sent by the Local School Authorities to the respective Local Planning Office, (where in existence), for review and comment. The results of the review will become a part of the presentation to the State Board of Education.
4. The compilation of the various school planning requests and estimates is made by the State Department of Public Instruction.
5. The justifications for the building programs are studies by the State Department of Public Instruction for the building programs.

   The Local School Districts may or may not have contacted an architect in connection with the preliminary sketch or plans. These preliminary drawings may have been done at the architect's peril.

6. The State Board of Education shall transmit information to the Local School Boards of acceptance, rejection or recommended modification of the requests.

## STATE OF DELAWARE

## DEPARTMENT OF PUBLIC INSTRUCTION

## SCHOOL CONSTRUCTION GUIDELINES

## PLANNING PROCEDURES

7. After studying the Program as submitted, the State Board of Education sends their recommendations back to the Local District as to the feasibility of the projects.

8. The final compilations are transmitted to the State Planning Office by the State Department of Public Instruction after approval by the State Board of Education and Form A - Summary of Projects is compiled.

9. The State Planning Office then reviews its final recommendations with the State Board of Education prior to presentation of the overall package to the Governor.

10. After deliberation and study, the Legislature passes the Appropriation Bond Bill for the State's Share of the Capital Improvement Act.

11. After the Bond Bill has been passed, the "Requests for Certification" are prepared by the State Department of Public Instruction - in accord with the program as approved. (See 6 on preceding page)

12. The State Board of Education certifies the request and sends notification of the certification as shown on the attached schedule (record of certification).

13. The Local School District may advertise the referendum, and then hold its referendum as spelled out in other sections of this manual. In the City of Wilmington, approval of the City Council must be obtained in lieu of the referendum.

STATE OF DELAWARE
DELAWARE STATE PLANNING OFFICE
FORM A

## SUMMARY OF PROJECTS
Estimates for Six-Year Capital Program FY 1966-1971
(In Thousands of Dollars)

DEPARTMENT ____________
SUBMITTED BY ____________
TITLE ____________
DATE ____________

| 1 | 2 | 3 | 4 | 5 | 6 | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Leave Blank | Agency Project Priority | Name of Project | Date Project Started or is to Start (month & year) | Type of State Funds | State Funds Presently Authorized | | State Fund Authorization Required by Fiscal Year of Expenditure | | | | | | Total Other Funds | Total Project Costs | Estimated Annual Operating Costs | Estimated Annual Income |
| | | | | | Year | Amount | FY 1966 | FY 1967 | FY 1968 | FY 1969 | FY 1970 | FY 1971 | | | | |
| | | | | | | | | | | | | | | | | |

5

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# INDIVIDUAL PROJECT DATA SHEET — LOCAL SCHOOLS

## Estimates for Six-Year Capital Program FY 1966-1971

**STATE OF DELAWARE**
**DELAWARE STATE PLANNING OFFICE**
**FORM C**

SCHOOL DISTRICT ____________
SUBMITTED BY ____________
TITLE ____________
DATE ____________

---

**1 Description of Project**

a. Name ____________

b. Location

(1) If Site is Selected, Give Location ____________

(2) If Site is Not Selected, Attach to this Form the Following
- (a) Statement of Locational and Site Requirements
- (b) Sketch Map Indicating Possible Alternative Locations

c. Physical Description

(1) Size of Facility

| | Existing | Proposed | Total | |
|---|---|---|---|---|
| (a) Size of Site | | | | acres |
| (b) Size of Structure | | | | sq. ft. |

(2) Type of Improvements

New ______ Rep ______ Add ______ Rehab. ______

(3) Status* of Utilities for Project

(a) Water ______ (c) Power ______

(b) Sewers ______ (d) Roads ______

* I - Insufficient S - Sufficient R - Reserve Available

(4) Project Sketch Plan (attach to this form)

**Enrollment**

a. Past Enrollment Data: On a Separate Attached Sheet, Provide Enrollment Data by Grade or Groups of Grades for at Least the Past Six Years

b. Future Enrollment: On a Separate Attached Sheet, Provide Enrollment Forecasts by Grade or Groups of Grades for at Least Ten Years. Also Indicate the Type of Enrollment Projection Methodology Employed and the Unique Circumstances Influencing Future Enrollment that should be Considered Regarding Future Facility Needs

**3 Need for Project**

a. District Priority Number ______

b. On an Attached Translucent Sheet, Demonstrate the Need for the Project by the Utilization of Enrollment Forecasts and Space Allowances of the State Department of Public Instruction

**4 Status of Plans and Specifications**

a. If the Proposed School is Located in an Area under the Jurisdiction of a City or County Planning Commission, Attach the Written Review of that Planning Commission of the Proposed Project

b. Check Applicable Items

| | |
|---|---|
| Nothing Done Except This Report | ______ |
| Preliminary Estimate Completed | ______ |
| Submitted in Prior Capital Program | ______ |
| Preliminary Plans Completed | ______ |
| Final Plans Completed | ______ |

**6 Estimated Costs**

| | | |
|---|---|---|
| a. Detailed Planning, e.g., Architectural Services | | $ ______ |
| b. Additional Land Costs | | $ ______ |
| c. Construction (1)+(2)+(3) | | $ ______ |
| (1) Structure | $ ______ | |
| (2) Site Preparation | $ ______ | |
| (3) Other | $ ______ | |
| d. Miscellaneous (1)+(2) | | $ ______ |
| (1) Equipment | $ ______ | |
| (2) Furniture | $ ______ | |
| e. Other | | $ ______ |
| f. Contingencies | | $ ______ |
| Total Estimated Cost | | $ ______ |

**7 Estimated Future Annual Costs Resulting from Project**

| | | |
|---|---|---|
| Additional Total Annual Operation Costs (a)+(b)+(c) | | $ ______ |
| a. Division I Costs | $ ______ | |
| b. Division II Costs | $ ______ | |
| c. Other | $ ______ | |

Indicate Savings by Minus Sign

**8 Estimated Construction Period**

a. ______ Estimated Starting Date

b. ______ Estimated Months to Completion

**5 Method of Financing**

| Type* | FY 1966 | FY 1967 | FY 1968 | FY 1969 | FY 1970 | FY 1971 | After FY 1971 | All Years |
|---|---|---|---|---|---|---|---|---|
| Authorized Funds — By Fiscal Year of Expenditure | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Proposed Funds — By Fiscal Year of Expenditure | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total Funds | | | | | | | | |

***Type of Funds**

a. Annual General Fund Appropriations
b. Non-reverting General Fund
c. General Obligation Bonds
d. Capital Investment (Trust) Fund (Divestiture)
e. Revenue Bonds
f. Federal Aid
g. Local Funds
h. Other

Page ______ of ______ Pages

# STATE OF DELAWARE

## DEPARTMENT OF PUBLIC INSTRUCTION

## SCHOOL CONSTRUCTION GUIDELINES

## SPACE ALLOWANCES

The area of space allowances for School Construction is covered in The Delaware Code, Chapter 75, Sec. 7505. It specifies that:

> No school construction shall be paid with funds appropriated by any School Construction Bond Authorization Act or with funds for which a State Share is provided by any School Construction Bond Authorization Act if such construction does not conform with the formula for school construction established by the State Board of Education.

In carrying out the mandate of the above statute, the State Board of Education has adopted a formula showing the space allowed in the construction of elementary and secondary schools in Delaware. It is understood that Local School Districts are utilizing this space in accordance with carefully prepared specifications to meet the needs of students. In the formula for the elementary schools it is generally understood that spaces are to be as set forth. In the secondary school formula, the formula is to serve as a guideline within which the program of construction will provide flexibility. In no instance is space construction, to serve a given number of children, to exceed the gross number of square feet in the formula.

These formulae will be modified by the State Board of Education. School Administrators, Boards of Education and Boards of School Trustees are cautioned to do all planning in terms of the most recently constructed formula.

In the event that a school district wishes to construct buildings including more space than authorized by the formula, such additional space must be financed

## Space Allowances - Continued

entirely by local funds. All school construction proposals, regardless of the source of funds, must be approved by the State Board of Education prior to any further action by the Local School Building Commission. (See copy of Chapter 20, Section 2004.)

Allowances for space and use of funds, including Federal Funds, may be modified from time to time in the School Bond Aurhorization Act.

The problem of constructing school facilities which exceed the Standard Formula is covered in Chapter 20 of the Delaware Code. This states:

Section 1 -

> The provisions of this Chapter shall not be construed so as to prevent the State Board of Education from approving school construction requests submitted by Districts when such requests vary from the standard formula, provided, however, that when the costs of the facilities so approved exceed the costs determined by the standard formula, the voters in the District so affected shall have the power to authorize and limit by referendum the expenditure of funds to the amount based on the standard formula, such referendum to be held in accordance with the Provisions of Chapter 21 of this Title. The following words shall be written or printed on the ballots used in such election:
>
> A. Vote for One
> For the bond issue in the amount of $__________
> as determined from the standard formula by
> __________ the State Board of Education.
> __________ Against the bond issue.

## Space Allowances - Continued

B. Vote for One
For the bond issue in the amount of $____________
________ as recommended by the School Board.
________ Against the bond issue.

The amounts of the proposed bond issues shall be inserted in the appropriate spaces on the ballot.

In the event that each of the proposals for the bond issue receives a majority of the votes cast, the proposal receving the higher number of votes shall be deemed to be the proposal authorized. Otherwise, the conduct of the election shall be the same as that set forth in Chapter 21 of this Title.

Section 2 -

Any Act inconsistent with the provisions of this Act is hereby repealed to the extent of such inconsistency.

Approved April 24, 1962

The charts on the following pages are space allowances adopted by the State Board of Education in April, 1963. A separate chart is used for:

(1) Elementary Schools
(2) Junior High Schools
(3) Senior High Schools

## AREA DESIGNATIONS FOR ELEMENTARY SCHOOLS

Number of Square Feet Allocated to Each Area

APPROVED BY STATE BOARD OF EDUCATION
April 18, 1963

| No. of Classrooms | 12 * | 16 | 20 | 24 | 28 |
|---|---|---|---|---|---|
| Classroom 900 sq. ft. 30 Pupils | 10,800 | 14,400 | 18,000 | 21,600 | 25,200 |
| Multi-purpose | 2,400 | 2,400 | 1,763 | 1,763 | 1,763 |
| Stage | 800 | 800 | - | - | - |
| Gymnasium | - | - | 2,904 | 2,904 | 2,904 |
| Storage | - | - | 250 | 250 | 250 |
| Locker Room | 360 | 360 | 700 | 700 | 728 |
| Shower Room | - | - | 165 | 165 | 165 |
| Toweling Room | - | - | 88 | 88 | 88 |
| Toilet | - | - | 100 | 100 | 100 |
| Office | - | - | 100 | 100 | 100 |
| Kitchen (a min. of 2 sq. ft. of floor area per meal served daily should be reserved for with-in-wall space) | 600 | 800 | - | - | - |
| Kitchen-Cafeteria with stage | - | - | 4,600 | 5,300 | 6,200 |
| Library (8% of enrollment) | 725 | 1,000 | 1,250 | 1,500 | 1,700 |
| Administration | 375 | 420 | 720 | 800 | 1,000 |
| Health Nurse Unit | 300 | 400 | 500 | 600 | 750 |
| Conference Room | 200 | 300 | 300 | 300 | 360 |
| Teachers' Work Room | - | 150 | 180 | 180 | 180 |
| Teachers' Room | 250 | 300 | 300 | 300 | 360 |
| Art Activities | - | 300 | 300 | 300 | 300 |
| Music (Instrumental) | - | 500 | 500 | 500 | 500 |
| Pupil Work Area 25 sq. ft. per CR | 300 | 400 | 500 | 600 | 700 |
| Storage 70 sq. ft. per CR | 840 | 1,120 | 1,400 | 1,680 | 1,960 |
| Lavatories 45 sq. ft. per CR | 540 | 720 | 900 | 1,080 | 1,260 |
| Service System & Utilities | 800 | 1,060 | 1,320 | 1,600 | 1,850 |
| Corridors 8'x30' per CR | 2,880 | 3,840 | 4,800 | 5,760 | 6,720 |
| Total Square Feet | 22,170 | 29,270 | 41,640 | 48,170 | 55,138 |
| Add 8% Walls & Partitions | 1,774 | 2,342 | 3,331 | 3,854 | 4,411 |
| Gross Total Area | 23,944 | 31,612 | 44,971 | 52,024 | 59,549 |
| Pupil Capacity | 360 | 480 | 600 | 720 | 840 |
| Square Feet Per Pupil | 66.5 | 65.8 | 74.9 | 72.2 | 70.9 |

* When it is necessary to build elementary schools with less than 20 classrooms, we recommend that schools with 12 rooms and above should provide the major facilities as though they were future buildings of 24 or 28 rooms, and the additional square footage necessary for this purpose should be provided. This is the present policy.

State Department of Public Instruction - Dover, Delaware - (4/19/63)

STATE OF DELAWARE

**Department of Public Instruction**

DOVER, DEL.

# SCHOOL CONSTRUCTION FORMULA

-

# SPACE ALLOWANCES

for

# SECONDARY SCHOOLS

Adopted

State Board of Education

April 18, 1963

# SCHOOL CONSTRUCTION FORMULA - SPACE ALLOWANCES

## SENIOR HIGH SCHOOL

* * * * * * * * * * * * * * * * * * * * * * * * * * *

Approved
State Board of Education
April 18, 1963
Amended October 17, 1963 - Re: School Lunch

* * * * * * * * * * * * * * * * * * * * * * * * *

| | NUMBER OF PUPILS | 500 | 700 | 1,000 | 1,200 | 1,600 |
|---|---|---|---|---|---|---|
| A. SUBJECT AREAS: | | | | | | |
| 1. CLASSROOM* | Number of rooms | (17) | (24) | (34) | (40) | (54) |
| | Sq. Ft. @ 700 | 11,900 | 16,800 | 23,800 | 28,000 | 37,800 |
| 2. LIBRARY | Reading room @ 30 Ft. per pupil @_% of enrollment | (10%)<br>1,500 | (10%)<br>2,100 | (10%)<br>3,000 | (10%)<br>Two reading rooms<br>3,600 | (10%)<br>4,800 |
| | Lib. Storage, Conference Rooms, Office, Workroom, Visual Aids Storage | 520 | 890 | 1,110 | 1,160 | 1,160 |
| 3. HEALTH INSTRUCTION and DRIVER EDUCATION | | (1) | (1) | (2) | (2) | (3) |
| | | Principal will schedule regular classrooms for permanent assignment | | | | |
| 4. HEALTH | Nurses | 568 | 568 | 668 | 744 | 744 |
| 5. PHYSICAL EDUCATION | | (2)<br>10,766 | (2)<br>10,873 | (3)<br>19,388 | (3)<br>19,494 | (4)<br>23,432 |
| 6. SCHOOL LUNCH** | | (2)<br>3,300 | (2)<br>4,900 | (3)<br>5,800 | (3)<br>6,300 | (3)<br>7,000 |
| 7. ART* | | (1)<br>1,800 | (1)<br>1,800 | (2)<br>3,200 | (2)<br>3,500 | (3)<br>4,000 |
| 8. HOME-MAKING* | Multi-purpose or Semi-Specialized | (2)<br>2,500 | (2)<br>2,750 | (3)<br>3,000 | (3)<br>3,500 | (4)<br>4,000 |
| | Choice of room or rooms depends upon enrollments and program | | | | | |
| 9. MUSIC* | Instrumental Room | 800 | 900 | 1,200 | 1,500 | 1,500 |
| | Choral Room | 700 | 800 | 1,000 | 1,200 | 1,200 |
| | Practice - Instru. | (2) 96 | (3) 144 | (4) 192 | (4) 192 | (4) 192 |
| | Ensemble Rooms-Choral & Instru. | (1) 120 | (1) 120 | (1) 120 | (1) 120 | (1) 120 |
| | Specialized Storage Uniforms, Instru., Robes, & Music | 400 | 500 | 500 | 600 | 600 |
| 10. ACOUSTICALLY-TREATED ROOM | One facility per school | 108 | 108 | 108 | 108 | 108 |
| 11. GUIDANCE | | 500 | 600 | 700 | 800 | 1,000 |

Note: Number in () indicates teaching stations; or in the case of the lunchroom, number of seatings.

*See PERMANENT OBSTRUCTIONS, Page 2

**Amended 10/17/63 - Two square feet per meal served per day must be reserved as "with-in-wall" space for kitchen.

(Continued on Page 2)

| NUMBER OF PUPILS | 500 | 700 | 1,000 | 1,200 | 1,600 |
|---|---|---|---|---|---|
| SUBJECT AREAS - Contd. | | | | | |
| 12. SCIENCE* Including allowances for accessory areas for storage and preparation | 4,900 | 6,400 | 8,150 | 9,650 | 12,900 |
| 13. BUSINESS EDUCATION* | 4,200 | 4,200 | 5,250 | 5,250 | 6.330 |
| 14. LANGUAGE LAB*# | 900 | 900 | 900 | 1,800 | 1,800 |
| 15. INDUSTRIAL ARTS* | 3,500 | 4,900 | 6,200 | 6,200 | 8,600 |
| 16. PUPIL ACTIVITIES | 350 | 700 | 700 | 700 | 700 |
| 17. TEACHER ROOMS | 350 | 700 | 700 | 700 | 700 |
| 18. AUDITORIUM ## Complete with lobby, stage, storage, classrooms(Capacity of School) | 6,400 | 8,400 | 11,000 | 11,000 | 13,800 |
| 19. PERMANENT OBSTRUCTIONS (No. of 700-ft.teaching stations in the building @ 68 sq.ft.each) in classrooms and laboratories Classrooms are to be 700 Sq.ft.clear | (46)<br>3,128 | (58)<br>3,944 | (77)<br>5,236 | (88)<br>5,984 | (113)<br>7,684 |
| 20. ADMINISTRATION | 700 | 1,500 | 1,500 | 2,100 | 2,800 |
| B.TEACHING STATIONS - TOTAL SQ. FEET | 60,006 | 75,497 | 103,422 | 114,202 | 142,970 |
| C.TOILETS, CORRIDORS, WALLS, BOILER ROOMS and SERVICES. _% of Sq. Footage to be added for these items. (% Est. Del.School Auxiliary) | (25%)<br>15,002 | (26%)<br>19,629 | (32%)<br>33,095 | (32%)<br>36,545 | (32%)<br>45,750 |
| D. TOTAL SQUARE FEET PER BUILDING | 75,008 | 95,126 | 136,517 | 150,747 | 188,720 |
| E. TOTAL SQUARE FT. PER PUPIL | 150.02 | 135.89 | 136.52 | 125.62 | 117.95 |

*See PERMANENT OBSTRUCTIONS, Page 2

#900 Sq.Ft. to house 30 student positions. 1800 Sq. ft. equal 2 stations.

##Each school district with a secondary school may construct one auditorium to accommodate the full enrollment of a school building. Each other secondary school in the district may have an auditorium facility with seating capacity to seat 1/3 of the enrollment but not to be less than 300 seats @ 4,800 Sq.Ft. A school district entitled to a large auditorium may choose for program purposes to construct a small auditorium using the remaining auditorium space allowance to meet other program needs.

(Continued on Page 3)

F. Certain school districts will find it educationally necessary to add certain other facilities. In those instances the following should be added to Items "B", "C", "D", or "E".

| SUBJECT AREA - Contd. | NUMBER OF PUPILS | 500 | 700 | 1,000 | 1,200 | 1,600 |
|---|---|---|---|---|---|---|
| VOCATIONAL AG. Classroom and Storage | One such facility (Sq.Ft.) | 970 | 970 | 970 | 970 | 970 |
| VOCATIONAL AG. Shop and Storage | One such facility (Sq.Ft.) | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| PLUS ITEM "C" - TOTAL | | 5,213 | 5,254 | 5,504 | 5,504 | 5,504 |
| G. SQ. FT. PER PUPIL for VOC. AG. | | 10.43 | 7.51 | 5.50 | 4.59 | 3.44 |
| SPECIAL CLASS Self-Contained | | (1)<br>1,200 | (2)<br>2,000 | (2)<br>2,400 | (2)<br>2,400 | (3)<br>3,500 |
| PLUS ITEM "C" - TOTAL | | 1,500 | 2,520 | 3,168 | 3,168 | 4,620 |
| H. SQ. FT. PER PUPIL for SPECIAL CLASS | | 3.00 | 3.60 | 3.17 | 2.64 | 2.89 |
| I. TRADE & INDUSTRIAL EDUCATION | | County Vocational-Technical Centers | | | | |
| DISTRIBUTIVE EDUCATION Office - Storage Area | | | 1,000<br>200 | 1,200<br>300 | 1,200<br>300 | 1,200<br>300 |
| PLUS ITEM "C" - TOTAL | | | 1,512 | 1,980 | 1,980 | 1,980 |
| J. SQ. FT. PER PUPIL for DISTRIBUTIVE EDUCATION | | | 2.16 | 1.98 | 1.65 | 1.24 |

K. All footages including the auditorium are estimates and may be varied in order to accommodate a planned program of instruction within the total shown in Item "D", or as supplemented by Items "G", "H", or "J".

L. In those cases where a school building is constructed in several programs it is understood that initial construction may include full ultimate capacity for those items where enlargement would be economically or structurally unsound. Initial plans for any new school building are to show the ultimate size and capacity for each type of facility and the total school.

(See Page 4 for Junior High School)

esn
4/24/63

## JUNIOR HIGH SCHOOL

* * * * * * * * * * * * * * * * * * *

Approved
State Board of Education
April 18, 1963

* * * * * * * * * * * * * * * * * * *

Many space requirements are the same for a subject presentation in the junior and senior high schools.

This chart will show only those items that are specifically junior high school and that vary from the senior high school requirements. This chart will also show new total figures for junior high school.

| NUMBER OF PUPILS | 500 | 700 | 1,000 | 1,200 | 1,600 |
|---|---|---|---|---|---|
| A. SUBJECT AREAS | | | | | |
| 1. PHYSICAL EDUCATION | (2)<br>8,954 | (2)<br>9,405 | (3)<br>14,860 | (3)<br>14,966 | (4)<br>17,968 |
| 2. BUSINESS EDUCATION* | 1,080 | 2,160 | 2,160 | 2,160 | 3,240 |
| 3. ART* | (1)<br>1,800 | (2)<br>3,000 | (2)<br>3,500 | (3)<br>4,000 | (3)<br>4,500 |
| 4. SCIENCE* Including allowances for accessory areas for storage and preparation | 4,500 | 6,000 | 9,000 | 10,500 | 13,500 |
| 5. AUDITORIUM | 7,030 | 8,000 | 9,000 | 10,000 | 12,800 |
| 6. PERMANENT OBSTRUCTIONS (No. of 700-ft. teaching stations in the building @ 68 Sq.ft.each) In classrooms and laboratories Classrooms are to be 700 sq.ft.clear | (41)<br>2,788 | (56)<br>3,808 | (74)<br>5,032 | (85)<br>5,780 | (111)<br>7,548 |
| B. TEACHING STATIONS - TOTAL SQ. FT. | 54,964 | 72,253 | 94,750 | 106,734 | 134,380 |
| C. TOILETS, CORRIDORS, WALLS, BOILER ROOMS and SERVICES. __% of Sq. Footage to be added for these items. (% Est. Del.School Auxiliary) | (25%)<br>13,741 | (26%)<br>18,786 | (32%)<br>30,320 | (32%)<br>34,155 | (32%)<br>43,002 |
| D. TOTAL SQ. FEET PER BUILDING | 68,705 | 91,039 | 125,070 | 140,889 | 177,382 |
| E. TOTAL SQ. FT. PER PUPIL - JUNIOR HIGH SCHOOL | 137.41 | 130.06 | 125.07 | 117.40 | 110.86 |

*See also PERMANENT OBSTRUCTIONS, Page 2

SEE ALSO: SENIOR HIGH SCHOOL

esn
4/24/63

# STATE OF DELAWARE

# DEPARTMENT OF PUBLIC INSTRUCTION

# SCHOOL CONSTRUCTION GUIDELINES

The samples of the State Board of Education Certificate of Necessity Form, and the Subsidiary Detail Schedule Form which is to be attached thereto follow.

STATE OF DELAWARE

## STATE BOARD OF EDUCATION

DOVER

## CERTIFICATE OF NECESSITY

The request for a Certificate of Necessity of the..................................

..............................................................................

School District was presented to the Board and discussed. Upon motion, duly seconded and carried, the following resolution authorizing the Certificate of Necessity for

..............................................................................

School District was adopted, and the District authorized to hold the necessary referendum on a date to be approved by the Secretary of the State Board of Education:

WHEREAS, the State Board of Education, acting pursuant to has considered the necessity for a school construction program in.......................

..............................................................................

and, in so doing, has taken into consideration the number of pupils, actual or potential in the school district, the feasibility and possibilty of the consolidation of such school district with other school districts, the present and future possibility of overcrowding the school facilities within the school district, the condition and quality of existing school facilities within the school district, and all other matters and conditions pertinent to the determination of the present necessity of such a school construction program, including the reasonable future development or retardation of the school district; NOW, THEREFORE,

BE IT RESOLVED by the State Board of Education as follows:

(1) The State Board of Education has ascertained and hereby determines that there is present necessity for the following school construction program in said school district:

See attached schedules; number of pages................

(2) The State Board of Education further determines that the total cost of such school construction program, as estimated by the State Board of Education, is $............... and that the State share thereof is $.................. and the share to be borne by such school district is $................

(3) The Secretary or the Assistant Secretary of the State Board of Education is hereby directed to certify the determinations made by this resolution to the State Treasurer in accordance with the provisions of said Act.

Date............................. CN# ................................

...............
Page Number

STATE OF DELAWARE

.........................
Date

.........................
C/N #

STATE BOARD OF EDUCATION
DOVER

## CERTIFICATE OF NECESSITY - DETAIL SCHEDULE FORM

..................................................................................................
School District

(1) The State Board of Education has ascertained and hereby determines that there is present necessity for the following school construction program in said school district:

Each project within the certificate shall have a separate identifying number.

STATE OF DELAWARE

STATE BOARD OF EDUCATION
DOVER

# CERTIFICATION OF CERTIFICATE OF NECESSITY

The State Board of Education of the State of Delaware HEREBY CERTIFIES to the State Treasurer of said State, pursuant to the provisions of
that it has determined that there is present necessity for a school construction program in ..........................................................................................

..........................................................................................................

..........................................................................................................

and that the total cost of such school construction program as estimated by the Board of Education is $ ................, and that the State's share thereof is $ ................, and the share to be borne by such school district is $ ..............., and that such school construction program consists of the following:

The items hereinbefore listed are to be purchased and/or constructed with the State share and the local share funds approved above. Nothing contained herein shall be construed to limit local district school authorities from adding such additional local funds beyond the local share matching funds approved above. If, in the securing of bids, it becomes evident that the State and local funds allotted will not accomplish the purchase and/or construction of the items included in this determination of necessity, such bids shall be rejected and the plans and specifications shall be redrawn to provide for the items included in this determination of necessity.

By order of the State Board of Education of the State of Delaware.

Date ...................................

..................................................
Secretary

**DATE** ..........

## STATE OF DELAWARE

## DEPARTMENT OF PUBLIC INSTRUCTION

## SCHOOL CONSTRUCTION GUIDELINES

## RECORD OF CERTIFICATIONS OF CERTIFICATES OF NECESSITY

The following Certificates of Necessity were presented to the State Board of Education at it's __________________ meeting, held ______________________________:

| C. N. No. | DISTRICT | NATURE OF PROJECT | PRESENTED | CERTIFIED | DISTRIBUTED |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

__________ (1) Principal or Superintendent of School District

__________ (3) State Treasurer

__________ (1) State Auditor

__________ (1) Bonding Company

__________ (1) File of School District

__________ (1) Budget Director

__________ (1) State Superintendent of Public Instruction

COMMENTS:

______________________
DATED

## STATE OF DELAWARE

## PROPOSED SCHOOL BUILDING BUDGET

School District________________________ Building____________

1. Land Acquisitions
2. Building Contracts:
    - A. General
    - B. Heating and Ventilating
    - C. Plumbing
    - D. Electrical
3. Architectural Fees
4. Engineering Fees
5. Consultant Fees
6. Administrative Expenses
7. Legal Services
8. Site Development
9. Auditing and Supervision
10. Furniture and Equipment
11. Supplies and Other Materials
12. Contingencies and Other Costs

---

Total ____________

Architectural Firm________________________

Date:________________

# STATE OF DELAWARE

## DEPARTMENT OF PUBLIC INSTRUCTION

## SCHOOL CONSTRUCTION GUIDELINES

## CERTIFICATE OF NECESSITY PROCEDURES

In order to assure bond holders of State Bonds and Local District Bonds, citizens and others that the funds expended for school construction are being used for the explicit purposes described in the Bond Act, the following procedures must be adhered to:

(1) The wording of the advertisement placed in the newspaper by the Local Board of Education must be exactly as the wording of the Certificate of Necessity.

(2) The wording of the referendum notice on which the local district citizens vote must be in exact conformity with the Certificate of Necessity and the advertisement in the newspaper.

(3) Copies of the advertisement and referendum notice must be sent to the State Department of Public Instruction as assurance to the State that these items are in conformity with each other.

# STATE OF DELAWARE

## SCHOOL CONSTRUCTION GUIDELINES

## PROCEDURE FOR SCHOOL BUILDING CONSTRUCTION

A. Local Board of Education or Board of School Trustees shall:

1. Report the items and justification for school construction to the State Board of Education together with the total cost, the State Share and Local Share and be prepared to appear before the State Board of Education if so requested for a Certificate of Necessity.

2. Secure the approval of the State Board of Education for the holding of a local referendum, specifying the date on which such referendum is to be held.

3. Carry out the referendum in accordance with the laws of Delaware. (Code of 1953 as amended, Title 14, ch. 21, par. 2120)

4. Certify the result and deliver the ballots to the State Board of Education in accordance with chapter 2121 of the Delaware Code.

5. Arrange for sale of bonds as provided for in the bond referendum, following canvass of the vote by the State Board of Education.

6. Have the money from the sale of the bonds deposited with the Farmers Bank of the State of Delaware, Dover, Delaware and have the State Treasurer so notified. The report of Cash Collection (which will be prepared by the State Treasurer) will show:

    1. Proceeds from sale of the bonds
    2. Premiums
    3. Accrued interest - if any

7. Properly complete the "bond questionnaire form" and forward one copy to each of the following:

    1. State Treasurer
    2. State Department of Public Instruction
    3. Office of The Budget Director

B. The State Superintendent of Public Instruction (Secretary of the State Board of Education) shall:

1. Approve a Secretary for the School Building Commission.

C. The Secretary of the Local School Building Commission shall:

1. Call a meeting of the School Building Commission, at which time the School Building Commission shall be organized with the following officers: Chairman and Vice-Chairman.
2. Read into the minutes of this meeting the Certificate of Necessity issued him by the State Board of Education.
3. Record in the minutes of this meeting the total amount available (both State and Local) for the construction project.
4. Follow a prescribed format for the keeping of minutes.
5. Forward copies of the minutes to members of the commission and the State Department of Public Instruction.
6. Approve all State of Delaware purchase orders.
7. Prepare State of Delaware invoice forms for approval by the Building Commission.
8. Maintain a complete file and record of all the activities of the School Building Commission.
9. Maintain a complete record of all financial transactions.

# PROCEDURE FOR SCHOOL BUILDING CONSTRUCTION

D. The Local School Building Commission shall:

1. Accept educational specifications of the Local Board of Education or School Trustees and develop the construction program to carry out the educational goals.
2. Review the list of architects as approved by the State Board of Education.
3. Appoint an architect, if necessary, for the construction project.
4. Inform the architect regarding the needs of the district.
5. Enter into a contract with the architect setting the rate and scope of employment.
6. Authorize the architect to proceed with preliminary plans.
7. Review the preliminary plans and, if acceptable, approve them.
8. Submit the preliminary plans to the State Department of Public Instruction for approval and recommendation to the State Board of Education for approval.
9. Authorize architect to proceed with the development of final plans.
10. Approve the final plans.
11. Submit the final plans to the State Department of Public Instruction for approval and recommendation to the State Board of Education for their approval.
12. Proceed with the securing of bids in accordance with State Bidding Laws.

D. The Local School Building Commission shall: (Continued)

13. Award the construction to the lowest responsible bidders (in accordance with Chapter 69, Section 6908) and complete the negotiations for the construction and equipping of the building.

14. If bids exceed the approved budget, submit any proposed reduction in the Program or plans to the State Board of Education for approval.

15. Approve State of Delaware Invoice Forms.

16. Be responsible for final acceptance of the completed fully equipped building.

# STATE OF DELAWARE

## SCHOOL CONSTRUCTION GUIDELINES

## PROCEDURE FOR SCHOOL BUILDING CONSTRUCTION

E. State Board of Education shall:

1. Issue a Certificate of Necessity, listing the expected cost of each project, the expected total cost of the State Share, and the expected cost of the Local Share.
2. Notify the State Treasurer, Auditor, Budget Director and the Local Board of Education of the issuance of such certificate.
3. Canvass the vote not earlier than the fifth day nor later than the fifteenth day after the vote.
4. Declare the result by advertisement in two or more newspapers of the County in which the local district is located.
5. Name persons to act as members of the Local School Building Commission in accord with applicable legislation.
6. Cause preliminary plans to be examined by the State Department of Public Instruction and if they are in accord with the State School Construction Program and the Certificate of Necessity, to recommend approval.
7. In a like manner, consider the final plans for approval.
8. Consider, for approval, any proposed reductions in the Program and/or plans, if bids exceed the approved budget.

CHAPTER II

# STATE OF DELAWARE

# DEPARTMENT OF PUBLIC INSTRUCTION

# SCHOOL CONSTRUCTION GUIDELINES

## ACCOUNTING RECORDS

The accounting plans and practices must be organized and defined so that a competent clerk can readily follow them in keeping the accounts. The books must be kept in conformity with sound principles of accounting, and the classifications used should facilitate the preparation of uniform financial statements and annual reports and local and periodic reports required by the Local School Boards and the State Superintendent of Schools. The accounts must provide an accurate check and control for all of the School Construction Funds.

They must be arranged in order to be readily understood by an accountant, those familiar with public school affairs as well as by auditors. The system must also be sufficiently expansive to meet changing conditions, as they arise.

The accounting should also make possible the determination of unit costs so that the various cost breakdowns described (per square foot, cubic foot, habitable and non-habitable space, classroom, student cost, etc.) can be easily made.

A checklist compilation of the many items of income and expenditures that may be encountered in a school building program is presented. In order to clarify and standardize the meanings intended under the School Construction Program of Delaware, many definitions and terms used in a school building program are covered in other sections of this manual.

Through the careful reading and study of this Guideline Manual, many problems will be resolved. In some instances, if questions remain, it is recommended that the State Department of Public Instruction, or representatives of the Budget Director's Office be consulted.

The checklist of the income and expenditure items is not intended to be all inclusive because any new project may present unusual conditions. However, it is offered to aid in planning the overall building project from the early stage of the development of the building program to the final completion.

In the final part of this Chapter, a Standard Accounting System for use by all Local School Districts is presented, and is to be followed by all Delaware School Districts.

## STATE OF DELAWARE

## DEPARTMENT OF PUBLIC INSTRUCTION

## SCHOOL CONSTRUCTION GUIDELINES

## CHECKLIST FOR ACCOUNTING SYSTEM

### Anticipated Receipts

I. Bonds

- A. Local School Districts
- B. State Share

II. Grants

- A. Federal Grants
- B. State Aid
- C. Emergency Aid - State
- D. Emergency Aid - Federal

III. Other than Public Funds

- A. Gifts from Individuals
- B. Gifts from Corporations
- C. Endowment Funds

IV. Sales and Rentals

- A. Real Property

  1. Sale. In the event it is necessary to purchase real property in the process of implementing a construction program that is in excess of the approved plan, the sum realized from such sale may be reimbursed to the Construction Account from which it was expended to the extent that this represents a fair proportion of the original total purchase. Any part of this sum that can reasonably be considered as profit shall go to the Local Debt Service Account and Treasurer's School Bond Account in the same proportion as funds were provided.

  2. Rental. Receipts from the rental of any such real property shall be considered in the same manner as profit from the sale of such property.

B. Personal Property

Receipts from the sale or rental of personal property acquired from Construction Funds, including such items as fill, top soil and sod, shall be considered in the same manner as profit from the sale of such property.

V. Interest

- A. Interest on Bond Deposits
- B. Interest on Endowments

Note: If Bonds are sold at a Premium - the Interest accrued at the time of Sale and the Premium are both credited to the Debt Service Account.

If the amount of Bonds sold is less than the authorized amount, the accrued Interest or Premiums at the time of Sale is credited to the Construction Funds Account, up to the authorized amount.

VI. Other Sources of Income

## Expenditures

I. Initiation of Study and Research*

II. Comprehensive School Building Survey*

III. Educational Consultant's Services*

IV. Architectural Services (05)**

V. Site Acquisition (81)**

VI. Site Preparation (82)**

- A. Improvements of site before building
- B. Improvements of site after building completion
  1. Drives
  2. Sidewalks
  3. Parking Areas
  4. Landscaping
- C. Playground and Recreational Facilities
  1. Playground Equipment (79)**

* The cost of Preliminary Study and Research Surveys and Educational Consultant's Services, before the passage of The Capital Improvements Act, may not be paid from construction funds.

** Object Codes

2. Game Provisions (82) **
    - (a) Football Areas
    - (b) Baseball Fields
    - (c) Basketball Courts
    - (d) Tennis Courts
    - (e) Hockey Field
    - (f) Volleyball Court
    - (g) Softball Field
    - (h) Other

D. Transportation and Site Service Provisions (82) **

1. Parking Areas
2. Supply Service Drives

E. Other Site Provisions (82) **

1. Fencing
2. Retaining Walls and Embankments
3. Drainage
4. Miscellaneous

VII. Building Construction Costs (83) **

A. Original Construction Contract

1. Building
2. Auditorium
3. Field Buildings
4. Stadiums
5. Alterations and Additions

B. Adjustment of Costs beyond Original Contracts as approved

VIII. Furniture and Equipment Selection and Purchase

A. Cost of Furniture and Equipment

1. Office Furniture and Equipment (70) **
2. Institution Furniture and Equipment (71) **
3. Shop Machinery Equipment and Tools (74) **
4. Refrigeration, Air Conditioning, Heating, Plumbing and Electrical Equipment and Fixtures (76) **
5. Instruments and Laboratory Equipment (78) **
6. Educational, Recreational and Cultural Equipment (79) **
7. Books (Other than school textbooks) (80) **

** Object Codes

## CHECKLIST (continued)

IX. Administration and Control of School Bond Issues

- A. Sale of Bonds - Advertising (49) **
- B. Printing of Bonds (45) **
- C. Miscellaneous

X. Costs of Administration of the School Construction Program

- A. Administrative Costs
  - 1. Personnel - Payroll (00) **
  - 2. Transportation and Travel (15) (16) (17) (18) (19) (See page on Object Codes for concise breakdown.)
  - 3. Other

XI. Legal Services for: (06) **

- A. Safeguarding Site Transactions
- B. Bond Issue Legality
- C. Determining Legality of Performance Bonds
- D. Determining Legality of Maintenance Bonds
- E. Other

XII. Insurance Costs (38) **

- A. Workmen's Compensation Insurance
- B. Public Liability (only if obtained by Building Commission)

** Object Codes

# STATE OF DELAWARE

# SCHOOL CONSTRUCTION GUIDELINES

# PURCHASE ORDER PROCEDURES

## SPECIFIC PURCHASE ORDER

A specific purchase order should be prepared for all purchases. Open end encumbrances are not applicable to the School Construction Program.

The original and two copies of the properly prepared and signed purchase order must be forwarded to the Business Office of the State Department of Public Instruction in Dover. Personnel of the State Department will review the purchase order to determine compliance with the Certificate of Necessity. They will countersign the purchase to signify compliance.

The countersigned purchase order and one copy will then be forwarded by the State Department to the Budget Director's Office for approval.

The Budget Director will forward the original of the approved purchase order to the vendor.

All purchase orders that require bids under Chapter 69, Title 29 of the Delaware Code must be accompanied by a tabulation of all bids, signed by an authorized official of the Building Commission.

If the bid of the lowest responsible bidder is not accepted, a copy of the minutes, including the explanation of this action must accompany the tabulation. (See Chapter on Bidding)

# STATE OF DELAWARE

## SCHOOL CONSTRUCTION GUIDELINES

## PROCEDURES FOR SUBMITTING PURCHASE ORDERS FOR GENERAL CONTRACTS FOR CONSTRUCTION

Contractors will not begin construction until the approved (by the Budget Director) Specific Purchase Order is received. This does not in any way indicate that the contract for construction between the Local Building Commission and the General Contractor cannot be signed. After the Purchase Order has been approved, this signifies to the General Contractor that funds have been encumbered for the total sum of the contract, and he can start construction.

In addition, Change Orders approved by the Building Commission and the State Department will be submitted in duplicate to the Budget Director for approval before work on said Change Order is started. The Budget Director will approve the duplicate copies and return them to the State Department of Public Instruction which will forward one copy to the School Building Commission involved. This will then indicate that this change to the General Contract can be started.

# STATE OF DELAWARE

## SCHOOL CONSTRUCTION GUIDELINES

## INVOICE PROCEDURES

The Budget Director's Office will send a State Standard Invoice Form SI-1 to the vendor, along with the original of the approved purchase order.

The vendor will send the properly completed State Invoice to the ordering District.

When a District receives goods or services covered by a regular purchase order, it must note the quantities received on a copy of the purchase order called the receiving report.

The District will hold this receiving report until the State Invoice is received from the vendor.

If the State Invoice and the purchase order are not in agreement, the difference must be charged or credited to the proper account in the space provided for these adjustments on the State Invoice, or use Encumbrance Adjustment Forms. (See Page IV-8 of State of Delaware Accounting Manual for procedure.)

If the receiving report and the State Invoice are in agreement, two copies of the State Invoice, signed by the Chairman or Vice-Chairman of such School Building Commission and attested by the Secretary or Acting Secretary of such Commission, will be forwarded to the Budget Director's Office.

The appropriate box on the invoice should be checked to show whether the invoice is:

(1) A partial invoice

or

(2) The final invoice against the purchase order.

The Budget Director's Office will:

(1) Match the invoice with the Purchase Order.

If the Invoice is proper up to this stage

(2) It will be approved for payment.

(3) The expenditures will be recorded.

(4) The encumbrance will be liquidated.

If an Invoice is not approved

(5) It will be returned to the School District with an explanation.

All invoices are to be recorded on the books of the Local District when they are forwarded to the Budget Director's Office.

# STATE OF DELAWARE

# DEPARTMENT OF PUBLIC INSTRUCTION

# SCHOOL CONSTRUCTION GUIDELINES

## ACCOUNTING

### Filing Procedures

1 - All Construction Fund invoices shall be filed separately and not intermingled with the invoices of the General School Operations.

2 - File by Project. All invoices shall be filed by Agency Claim Number.

3 - A separate folder should be kept for each month.

4 - These records will be audited concurrently. However, after the audit has been completed, the records must be maintained in the same manner and for the length of time as stipulated by State Law.

# STATE OF DELAWARE

# DEPARTMENT OF PUBLIC INSTRUCTION

# SCHOOL CONSTRUCTION GUIDELINES

## FORMS

State of Delaware Forms are to be used according to instructions in the State of Delaware Accounting Manual. However, a short resume of the Principal Forms, which will be utilized in the Construction Program follows.

| Form Number | Description and Explanation |
|---|---|
| PO 1 | Purchase Order.<br>This will be a five part form rather than a State Standard four part form (obtainable from the Business Office of the State Department of Public Instruction).<br>The first three copies are to be sent to the State Department of Public Instruction for processing. |
| SC 1 | Authorized Signature Card.<br>This form must be on file with the office of the Budget Director if the authorized signature for Purchase Orders of Construction items is other than the authorized signature on file. |

## STATE OF DELAWARE

## DEPARTMENT OF PUBLIC INSTRUCTION

## SCHOOL CONSTRUCTION GUIDELINES

## FORMS

| Form Number | Description and Explanation |
|---|---|
| PR 1 | Payroll and Distribution Ledger.<br>This form is not in addition to the regular Bi-monthly form. Clerical personnel or bookkeepers engaged in keeping records of the Construction Program shall be properly designated and coded on the regular Bi-monthly Form. Salaries shall be paid for on a pro-rate basis where personnel spend only part time keeping construction records. |
| ST 1 | Employment Notification Form.<br>This form shall be used for new clerical or bookkeeping personnel hired under the Construction Program. This Form is to be sent to the State Treasurer's Office. |
| PE 1 | Reimbursement of Personal Expenses.<br>This form is to be used by State employees for Personal Expenses authorized under the Construction Program.<br>All reimbursements to non-employees of the State, for travel and other personal expenses, shall be on a State Invoice Form SI-1, shall require the same receipts as PE-1, and shall be properly certified by the inclusion of the following sentence, signed on the invoice:<br>"I do solemnly swear or affirm that the above expenses were incurred by me." |
| SI 1 | Standard Invoice.<br>This five (5) part form is to be used as explained in the State Accounting Manual. Further explanation as to its use under the Construction Program is covered in this Guideline Manual. |

## STATE OF DELAWARE

## DEPARTMENT OF PUBLIC INSTRUCTION

## SCHOOL CONSTRUCTION GUIDELINES

## FORMS

| Form Number | Description and Explanation |
|---|---|
| EA 1 | Request for Encumbrance Adjustments<br>This form is to be prepared in quadruplicate for the Construction Program:<br>(1) Original for Budget Director<br>(2) Copy for Budget Director<br>(3) Agency Copy<br>(4) State Department of Public Instruction<br>As described in this Guideline Manual, the second copy is stamped by the Budget Director, then forwarded to the State Department of Public Instruction for submission to the General Contractor. |
| EC 1 | Expenditure Adjustment Form<br>This form is to be used after an invoice is paid to the Vendor, if the coding was incorrect. |
| CC 1 | Record of Cash Collections and Deposits<br>This form is to be used for any Revenue or refunds and reimbursements to a Construction Account.<br>Form CC 1 will be executed by the State Treasurer and not the Local School District - upon the sale of Local Bonds. |

# STATE OF DELAWARE

# DEPARTMENT OF PUBLIC INSTRUCTION

# SCHOOL CONSTRUCTION GUIDELINES

# ENCUMBRANCE ADJUSTMENT FORM

## Procedures When Used as Form Number EA 1 Change Order:

1. For General Contract.
2. For Architect.

    A. Agency Originator--four (4) copies:

        (1). RETAINS fourth copy.
        (2). Submits other three copies to State Department of Public Instruction.

    B. State Department of Public Instruction:

        (1). Approves three copies.

            (a). Retains third copy.
            (b). Sends other two copies to Budget Director.

    C. Budget Director:

        (1). Approves two copies.

            (a). Retains one copy.
            (b). Sends one copy to State Department of Public Instruction.

    D. State Department of Public Instruction:

        (1). Sends approved copy to General Contractor or Architect.

For all other Encumbrance Adjustments, duplicate copies are submitted to the State Department of Public Instruction as outlined in the Accounting Manual.

# STATE OF DELAWARE

# DEPARTMENT OF PUBLIC INSTRUCTION

# SCHOOL CONSTRUCTION GUIDELINES

# ACCOUNTING

## Standard Construction Records for Building Commission

The purpose of this section is to achieve uniform record keeping for all State of Delaware School Construction Programs. The system is reconcilable to the accounting records maintained by the Budget Director's Office.

Accurate recording of all transactions will give the district a concise analysis at anytime of the amount encumbered, and the amount unencumbered on a given project. It will avoid the submission of incorrect invoices to the Budget Director.

The object code columns are arranged in order of their use or importance to the Construction Program. Any object code not listed in a column is to be entered in the columns designated "others".

Each month when the "Statement of Budgetary Activity" (Exhibit IV-H of the State of Delaware Accounting Manual) and the "Schedule of Unliquidated Encumbrances" (Exhibit IV-I of the State of Delaware Accounting Manual) are received from the Budget Director's Office, they must be reconciled with the Local District's Accounts. Any difference should be noted and investigated.

School Districts which maintain a machine accounting system should adapt their bookkeeping system to reflect the information supplied by the hand system. This will enable the State Department of Public Instruction or other interested agencies to compile uniform statistics on the School Construction Program.

**Page #**

**C/N# and Project Letter**

**State Funds** ____________
**Local Funds** ____________
**Total Authorized Funds** ____________________

**( Hand System )**

**STANDARD CONSTRUCTION ACCOUNTS FOR BUILDING COMMISSION**

| | | | | ① | ② | ③ | ④ | ⑤ | ⑥ | ⑦ | ⑧ | ⑨ | ⑩ | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | DISBURSEMENTS | | | | |
| | DATE | VENDOR | AGY. CLM. NO. | PURCHASE ORDER NO. | INVOICE NO. | AVAILABLE FUNDS | AMOUNT OF ENCUMB. | CONTROL DIS- BURSEMENTS | 83 | 05 | 70 | 71 | 76 | |
| 1 | | | | | | | | | | | | | | 1 |
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| | BY OBJECT CODE | | | | | | | | | | OTHERS | | UNLIQUIDATED | UNENCUMBERED | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 78 | 79 | 80 | 53 | 56 | 58 | 49 | 59 | 00 | 81 | OBJ CODE | AMOUNT | ENCUMB. | BALANCE | |
| 1 | | | | | | | | | | | | | | | 1 |
| 2 | | | | | | | | | | | | | | | 2 |
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**Page #**

State Funds ✓
Local Funds
Total Authorized Funds

**C/M# and Project Letter**

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## STANDARD CONSTRUCTION ACCOUNTS FOR BUILDING COMMISSION

| | | | | ① | ② | ③ | ④ | ⑤ | ⑥ | ⑦ | ⑧ | ⑨ | ⑩ | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | DATE | VENDOR | AGY. CLM. NO. | PURCHASE ORDER NO. | INVOICE NO. | AVAILABLE FUNDS | AMOUNT OF ENCUMB. | CONTROL DISBURSEMENTS | 83 | DISBURSEMENTS 05 | 70 | 71 | 76 | |
| 1 | Aug 1 1965 | Bond Sale | | | | 1000000.00 | | | | | | | | 1 |
| 2 | Aug 5 1965 | John Smith | | 63215 | | | 30000.00 | | | | | | | 2 |
| 3 | Aug 10 1965 | A.B.C. Construction Co | | 63216 | | | 600000.00 | | | | | | | 3 |
| 4 | | | | | | | | | | | | | | 4 |
| 5 | | Balance Aug 31, 1965 | | | | 1000000.00 | 630000.00 | | | | | | | 5 |
| 6 | | | | | | | | | | | | | | 6 |
| 7 | Sept 1 1965 | John Smith | | 63215 | 55511 | | | 30000.00 | | | | | | 7 |
| 8 | Sept 5 1965 | XYZ School Equipment Co. | | 63217 | | | 500.00 | | | | | | | 8 |
| 9 | Sept 20 1965 | A.B.C. Construction Co. | | 63216 | 55512 | | | 250000.00 | 250000.00 | | | | | 9 |
| 10 | | | | | | | | | | | | | | 10 |
| 11 | Sept 20 1965 | J. Jones, Attorney | | 63218 | | | 1000.00 | | | | | | | 11 |
| 12 | Sept 24 1965 | J. Jones, Attorney | | 63218 | 55513 | | | 1000.00 | | 1000.00 | | | | 12 |
| 13 | Sept 25 1965 | XYZ School Equipment Co. | | 63217 | 55514 | | | 500.00 | | | | 500.00 | | 13 |
| 14 | | | | | | | | | | | | | | 14 |
| 15 | | Balance Sept 30, 1965 | | | | 1000000.00 | 631500.00 | 565000.00 | 250000.00 | 1000.00 | | 500.00 | | 15 |
| 16 | | | | | | | | | | | | | | 16 |
| 17 | Oct 3 1965 | Cash Collection #1 | | | | | | (50.00) | | | | (50.00) | | 17 |
| 18 | Oct 5 1965 | Encumbrance Adjustment EA#1 | | 63216 | | | 10000.00 | | | | | | | 18 |
| 19 | Oct 10 1965 | A.B.C. Construction Co. | | 63216 | 55515 | | | 300000.00 | 300000.00 | | | | | 19 |
| 20 | | | | | | | | | | | | | | 20 |
| 21 | | Balance Oct 31, 1965 | | | | 1000000.00 | 641500.00 | 864500.00 | 550000.00 | 1000.00 | | 450.00 | | 21 |
| 22 | | | | | | | | | | | | | | 22 |
| 23 | Nov 4 1965 | North American Chair Co. | | 76436 | | | 100.00 | | | | | | | 23 |
| 24 | Nov 14 1965 | North American Chair Co. | | 76436 | 98764 | | | 90.00 | | | | 90.00 | | 24 |
| 25 | Nov 12 1965 | North American Chair Co. | | 76436 | 98764 | | (10.00) | | | | | | | 25 |
| 26 | | | | | | | | | | | | | | 26 |
| 27 | | Balance Nov 30, 1965 | | | | 1000000.00 | 641590.00 | 865400.00 | 550000.00 | 1000.00 | | 540.00 | | 27 |
| 28 | | | | | | | | | | | | | | 28 |
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| 18-724 | BY OBJECT CODE | | | | | | | | | | OTHERS | | UNLIQUI-DATED ENCUMB. | UNENCUM-BERED BALANCE | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 78 | 79 | 80 | 53 | 56 | 58 | 49 | 59 | 00 | 81 | OBJ CODE | AMOUNT | | | |
| 1 | | | | | | | | | | | | | | 600000000 | 1 |
| 2 | | | | | | | | | | | | | 3000000 | 97000000 | 2 |
| 3 | | | | | | | | | | | | | 63000000 | 37000000 | 3 |
| 4 | | | | | | | | | | | | | | | 4 |
| 5 | | | | | | | | | | | | | 63000000 | 37000000 | 5 |
| 6 | | | | | | | | | | | | | | | 6 |
| 7 | | | | | | | | | | 3000000 | | | 60000000 | 37000000 | 7 |
| 8 | | | | | | | | | | | | | 60050000 | 36950000 | 8 |
| 9 | | | | | | | | | | | | | 57550000 | 36950000 | 9 |
| 10 | | | | | | | | | | | | | | | 10 |
| 11 | | | | | | | | | | | | | 57650000 | 36850000 | 11 |
| 12 | | | | | | | | | | | | | 57550000 | 36850000 | 12 |
| 13 | | | | | | | | | | | | | 57500000 | 36850000 | 13 |
| 14 | | | | | | | | | | | | | | | 14 |
| 15 | | | | | | | | | | 3000000 | | | 57500000 | 36850000 | 15 |
| 16 | | | | | | | | | | | | | | | 16 |
| 17 | | | | | | | | | | | | | 57500000 | 36855000 | 17 |
| 18 | | | | | | | | | | | | | 58500000 | 35855000 | 18 |
| 19 | | | | | | | | | | | | | 55500000 | 35855000 | 19 |
| 20 | | | | | | | | | | | | | | | 20 |
| 21 | | | | | | | | | | 3000000 | | | 55500000 | 35855000 | 21 |
| 22 | | | | | | | | | | | | | | | 22 |
| 23 | | | | | | | | | | | | | 55510000 | 35845000 | 23 |
| 24 | | | | | | | | | | | | | 55501000 | 35845000 | 24 |
| 25 | | | | | | | | | | | | | 55500000 | 35846000 | 25 |
| 26 | | | | | | | | | | | | | | | 26 |
| 27 | | | | | | | | | | 3000000 | | | 55500000 | 35846000 | 27 |
| 28 | | | | | | | | | | | | | | | 28 |
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## STATE OF DELAWARE

## DEPARTMENT OF PUBLIC INSTRUCTION

## SCHOOL CONSTRUCTION GUIDELINES

## EXPLANATION OF SAMPLE ENTRIES ON

## STANDARD CONSTRUCTION ACCOUNTS

1 - To record proceeds of Local Bond Sale $400,000.00
and State Share 600,000.00

2 - To record agreement to purchase land from John Smith for $30,000.00

3 - To set up General Construction Contract with ABC Construction Company for $600,000.00 after Bid openings.

4 - To record payment made to John Smith for land.

5 - To record Equipment purchases made for $500.00 from XYZ School Equipment Co.

6 - To record payment made to General Contractor for work completed and approved to date.

7 - To record legal fees encumbered for $1,000.00.

8 - To record payment made for legal fees.

9 - To record payment made to XYZ School Equipment Co.

10 - To record cash discount received from XYZ School Equipment Co.

11 - To record change order made in original contract with ABC Construction Company.

12 - To record payment made to General Contractor for work completed and approved to date.

13 - To record purchase of 10 chairs from North American Chair Company.

14 - To record payment made to North American Chair Company.

15 - To adjust previous invoice for price adjustment.

Note: Item 14 and 15 are recorded using same source document-Invoice No. 98764.

# STATE OF DELAWARE
## SCHOOL CONSTRUCTION GUIDELINES
## WORKSHEET
## MONTHLY PROOF OF WORK - SAMPLE

| Account No. | August 31 1965 | September 31 1965 | October 31 1965 |
|---|---|---|---|
| 83 | | 25000.00 | 55000.00 |
| 05 | | 1000.00 | 1000.00 |
| 70 | | | |
| 71 | | 500.00 | 450.00 |
| 74 | | | |
| 76 | | | |
| 78 | | | |
| 79 | | | |
| 80 | | | |
| 82 | | | |
| 89 | | | |
| 53 | | | |
| 56 | | | |
| 58 | | | |
| 59 | | | |
| 49 | | | |
| 00 | | | |
| 81 | | 30000.00 | 30000.00 |
| Others | | | |
| Sub-Total | | 56500.00 | 86450.00 |
| Unliquidated Encumbrances | | 575000.00 | 555000.00 |
| Sub-Total Amount Encumbered | 630000.00 | 631500.00 | 641450.00 |
| Unencumbered Balance | 370000.00 | 358500.00 | 356550.00 |
| Total Available Funds | 1000000.00 | 1000000.00 | 1000000.00 |

Footnote: As has been mentioned previously in this chapter, this worksheet will permit monthly reconciliations to be made between the records kept by the Local School Districts and the Budget Director's Office.

# STATE OF DELAWARE

## SCHOOL CONSTRUCTION GUIDELINES

## OBJECT CLASSIFICATIONS AND CODES

## AS AMENDED JULY 1, 1965

| ITEM | CODE NUMBERS |
|---|---|
| Clerical Salaries | 00 |
| Fees - Personal Services | |
| Architects, Engineers and Related | 05 |
| Lawyers | 06 |
| Education Consultants | 10 |
| Other Personal Services | 14 |
| Travel - Direct Claim (No Purchase Order Necessary) | |
| Mileage | 15 |
| Common Carrier | 16 |
| Meals | 17 |
| Lodging | 18 |
| Other Travel | 19 |
| Contractual Services | |
| Postage and Freight | 30 |
| Telephone and Telegraph | 31 |
| Electricity | 33 |
| Gas | 34 |
| Heating Fuels | 35 |
| Insurance - Building and Contents | 36 |
| Insurance - All other Surety and Performance Bonds | 38 |
| Printing and Binding (to be used for Bonds Issued) | 45 |
| Advertising | 49 |
| Supplies and Materials | |
| Stationery and Office Supplies | 53 |
| Laundry, Household and Janitorial Supplies | 56 |
| Educational, Recreational and Cultural Supplies and Subscriptions | 58 |
| Educational Textbooks | 59 |
| Drugs, Medicines, Health Aids and Medical Laboratory Supplies | 61 |
| Materials for Building, Alterations and Repair (Not done by Contractor) | 65 |
| Other Supplies and Materials | 69 |

# STATE OF DELAWARE

## SCHOOL CONSTRUCTION GUIDELINES

## OBJECT CLASSIFICATIONS AND CODES

## AS AMENDED JULY 1, 1965

| ITEM | CODE NUMBERS |
|---|---|
| Capital Outlay | |
| Office Equipment and Furniture | 70 |
| Institution Furniture and Equipment | 71 |
| Cars and Station Wagons | 72 |
| Other Vehicles - Maintenance Equipment | 73 |
| Shop Machinery, Equipment and Tools | 74 |
| Refrigeration, Air Conditioning, Heating, Plumbing and Electric Equipment and Fixtures | 76 |
| Instruments and Laboratory Equipment | 78 |
| Educational, Recreational and Cultural Equipment | 79 |
| Books (Other than School Textbooks) | 80 |
| Land | 81 |
| Land Improvements | 82 |
| Buildings | 83 |
| Building Alterations | 84 |
| Other Capital Outlay | 89 |

# SCHOOL CONSTRUCTION GUIDELINES

The following list of definitions of
Object Codes has been extracted from the
State Accounting Manual which was issued effective
July 1, 1964.

## DEFINITIONS OF OBJECT CODES

Salaries. Salaries represent compensation paid to all regular and temporary officers and employees of the State who are paid a weekly, bimonthly, monthly or annual basis. This includes per diem allowances paid members of official boards of State agencies, institutions and legislative committees in accordance with the provisions of the law.

Personal Services. Personal services include all expert counsel and consultants who are not State salaried individuals. It also includes the services of election officials, patients and other miscellaneous categories of non State salaried individuals.

Travel. Travel includes the cost of transportation, subsitence, lodging and related costs of travel as established by law for authorized trips made by State officials and employees.

15 Mileage
This includes only reimbursable mileage at the legal rate. It does not include gas and oil (Code 63).

16 Common Carrier
This includes all common carrier expenses, such as fares on trains, buses and airplanes. Receipts for all common carrier charges are required.

17 Meals
This includes the cost of all reimbursable meals while in a travel status on official State business outside the confines of Delaware State. It does not include meal tips (Code 19).

18 Lodging
This includes all overnight accommodations used while on official State business. A receipt is required.

19 Other Travel
This classification includes all tolls, parking fees, tips for service, baggage check fees, and so forth. It does not include conference registrations (Code 46).

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Contractual Services. Contractual services are services performed by people who are not in the employ of the State. These services may involve the use of equipment or the furnishing of goods according to the contract that covers the services.

30 Postage and Freight
These include the cost of postage and transportation of items when such expenses are not billed as part of the original cost of the item.

31 Telephone and Telegraph
This includes all telephone and telegraph charges.

33 Electricity

34 Gas
These classifications represent all expenditures for light, heat (except heating fuel oil, and coal) power, water and sewers furnished by public utilities. They do not represent expenditures for the operation of individual utility plants.

35 Heating Fuels
This covers the cost of all fuels (except gas and electricity) used for the purpose of heating.

36 Insurance: Buildings and Contents

38 Insurance: All other, including Surety and Performance Bonds
These categories include all payments on property insurance authorized by law and all payments for the bonding of public officials and State employees.

45 Printing and Binding
This category includes printing and preparing for distribution all authorized printed matter issued by State agencies, except stationery or standard forms, which are classified as office supplies (Code 53).

49 Other Contractual Services
This category includes advertising and any contractual service not included elsewhere. This classification should be used only if the cost cannot be otherwise properly categorized. It does not include maintenance contracts. (Codes 42, 43, or 44)

Materials and Supplies. Materials are all types of items used in the construction or repair of a physical unit such as a building, a road, a machine or an instrument. Supplies are products that are consumed or materially changed as they are used. They can be food or clothing, or can include tools and instruments of small unit value subject to rapid turnover.

53 Stationery and Office Supplies
This category includes all office stationery, standard State forms and other supplies necessary to the operation of an office, such as pencils, mimeograph papers, typewriter ribbons and carbon paper. It does not include such equipment as typewriters (Code 70).

58 Educational, Recreational and Cultural Supplies and Subscriptions
This category includes all expendable articles used in schools, recreations centers and cultural activities. It does not include educational, recreational or cultural equipment (Code 79) textbooks (Code 59) nor medical or laboratory supplies (Code 61).

59 Educational Textbooks
This class includes all textbooks used for the purpose of education. It does not include library and reference books (Code 80).

69 Other Supplies and Materials
This item includes the cost of all supplies and materials which cannot properly be classified above.

Capital Outlay. Capital outlay represents equipment of considerable value that may be used repeatedly for a calculable period of service, such as furniture, vehicles, machinery, tools and books (other than school textbooks). It also includes the acquisition of land or construction of buildings and highways, and additions or improvements to existing property.

70 Office Equipment and Furniture
This group comprises all articles of equipment and furniture used in an office, including calculators and duplicating machines.

71 Institutional Furniture and Equipment (Other than office)
This includes equipment for prisons, hospitals, schools and other institutions such as tables, mattresses and cooking utensils. It does not include medical equipment (Code 78) or office equipment (Code 70).

72 Cars and Station Wagons

73 Other Vehicles: Agricultural, Construction, Highway Maintenance and Materials Handling
These classifications include all self-propelled vehicles.

74 Shop Machinery, Equipment and Tools
This category covers machines, equipment and tools used to produce, repair or carry goods.

76 Refrigeration, Air Conditioning, Heating, Plumbing, Electrical Equipment and Fixtures
This includes the basic equipment listed, but excludes repair parts (Code 44).

78 Instruments and Laboratory Equipment
This category includes all equipment used in a laboratory or in patient treatment in a hospital, prison or educational institution. It does not include household items such as a bed (Code 71).

79 Educational, Recreational and Cultural Equipment
This includes the cost of athletic equipment, park recreational equipment and other specialized items.

80 Books (other than school textbooks)
This item includes books and periodicals which represent permanent additions to a library.

81 Land
This category is for the purchase of land, right of ways, easements or an interest in land.

82 Land Improvements
This item covers expenditures for alterations to land such as drainage, grading, fences and commemorative structures.

83 Buildings
This includes new construction, the purchase of a building or a part, and any interest in such a structure.

84 Building Alterations
This includes all additions and improvements to existing buildings, such as the installation of electric wiring, plumbing or permanent space dividers.

89 Other Capital Outlay
This covers items not covered by specific categories above.

CHAPTER III

# STATE OF DELAWARE

# DEPARTMENT OF PUBLIC INSTRUCTION

# SCHOOL CONSTRUCTION GUIDELINES

## BIDDING PROCEDURES

### Advertisement or Invitation for Bids:

No standard language for the wording of the advertisements or invitations to bid has been formulated, however, Delaware law and practice have indicated that the following information must be made available to the vendor:

1. Name and location of Project.
2. Type of goods or services required.
3. When drawings and specifications will become available and where they may be procured.
4. Where bids must be filed and the documents returned.
5. Whether a deposit for the drawings and specifications is required.

A reasonable time should be allowed for preparing bids. In general, this should not be less than two weeks. In a large or complicated project, three weeks or longer may be desirable. If extension of the time for bidding becomes necessary, bidders should be notified of the new bid opening date at least forty-eight hours prior to the original opening date.

The instructions should also state that bidders must:

1. Write to the architect (if he is involved in the bidding) for any clarifications or corrections of the drawings and specifications, that may be needed and,

2. That they familiarize themselves with the site, the drawings and the specifications, and all conditions that affect the execution of the contracts. Should any clarifications or corrections of the drawings be needed, the architect will issue, during the bidding period, supplementary instructions to all bidders.

# STATE OF DELAWARE

## DEPARTMENT OF PUBLIC INSTRUCTION

## SCHOOL CONSTRUCTION GUIDELINES

## ADVERTISING FOR BID PROCEDURES

When an advertisement is required (Sec. 6904(c) of the Delaware Code), the following form shall be used by the Local School District:

The________________________________________of
(Local Board of Education) (Board of School Trustees)

______________________School District__________,
(Name of District) (#)

______________________, will receive sealed bids un-
(Address of District)

til________________, ______________, for__________
(Time of Day) (Date) (Item)

________________________.

Bids are to be received at the above address and will be publicly opened at the above stated time. Bid forms and specifications may be obtained from_______

____________________________ at ____________________________.
(Office where obtainable) (Address)

__________________________
(Name of Official)

__________________________
(Title)

# STATE OF DELAWARE

# DEPARTMENT OF PUBLIC INSTRUCTION

# SCHOOL CONSTRUCTION GUIDELINES

## Bid Form (Proposal):

The State of Delaware, at present, has not prescribed a standard Bid Form for all agencies of the State. The instructions to bidders should, therefore, inform the contractor that the bid proposal should contain the following statements and information:

1. That the bidder has carefully examined the instructions to the bidder, the drawings and specifications and the general conditions affecting the execution of the contract for the work.
2. That the bidder is submitting a price of a given amount for the execution of the entire work, or a definite part of it, depending on whether the work pertains to a general contract or to one of several separate contracts.
3. The period for which the price named is binding and the time required for the execution of the contract.
4. A statement containing the names and addresses of the subcontractors whose services the bidder intends to use in performing the work (if the probable cost will exceed $5,000, and the contract is for the construction, alteration or repair of a building, Title 29, Section 6912A).
5. That the bidder is aware of Title 29, Section 6913, regarding the minimum wages to be paid various classes of laborers and mechanics as determined by the Department of Labor and Industrial Relations of the State of Delaware.
6. That the bidder will give preference to Delaware labor as prescribed in Title 29, Section 6914.
7. Any other information or statements deemed necessary by the local board.

# STATE OF DELAWARE

# DEPARTMENT OF PUBLIC INSTRUCTION

# SCHOOL CONSTRUCTION GUIDELINES

## Bidding Files - Local School Districts

Each District shall be required to maintain standardized bidding files regarding each item given out for bid.

These files should contain the following information:

1. Copy of newspaper advertisements (if required).
2. Copy of specifications and instructions submitted to the vendors.
3. Original proposals submitted by the vendors.
4. Tabulation of bids.
5. Indication of successful bidder and a copy of the letter informing successful bidder that he was awarded the contract.
6. Copy of the signed contract.
7. If contract was not awarded to lowest bidder, statement of reasons for not awarding contract to lowest bidder and a copy of the Building Commission Minutes indicating reasons for same.
8. Other pertinent information, deemed necessary by the administration.

Each bid file should be numbered to identify the project, using the Certificate of Necessity number, the number of the bid within that project and should bear the date of the opening of the bids.

# STATE OF DELAWARE

## SCHOOL CONSTRUCTION GUIDELINES

## SCHOOL LIBRARY BOOKS

The following form is the form to be used for bidding on School Library Books. This form is to be attached to the specifications submitted to the bidder, and must be completed and returned by the bidder to the District. There is no specific rule as to a monetary limit for the amount to be spent on Library Books unless the Certificate of Necessity specifically limits the amount to be expended.

# STATE OF DELAWARE

# DEPARTMENT OF PUBLIC INSTRUCTION

# STANDARD BID FORM

# FOR

# SCHOOL LIBRARY BOOKS

Date________________

School District________________________________________________

Name of School________________________________________________

1. Discounts offered:

   A. Trade Books________________________________________

   B. Supplementary Reference Books______________________

   C. Public Library Editions____________________________

   D. Pre-bound Books____________________________________

   E. Binding Price on Pre-bound Books____________________

2. Terms

   A. All deliveries must be made in 120 days or the balance of the order may be cancelled at the discretion of the School District.

   B. No partial payments will be made.

3. List special services offered and additional cost, if any.

   A. ________________________________________________

   B. ________________________________________________

   C. ________________________________________________

   D. ________________________________________________

Vendor Name________________________

Authorized Signature________________________

Title________________________

## STATE OF DELAWARE

## DEPARTMENT OF PUBLIC INSTRUCTION

## SCHOOL CONSTRUCTION GUIDELINES

## BIDDING

The following laws pertaining to Bidding are presented for General Information.

These bid laws were taken from Delaware Code, Title 29, Sections 6904 through Section 6916.

Any subsequent changes to any of the Statutes of the State of Delaware will be forwarded to each School District by the State Department of Public Instruction.

6904. Procurement of Material and Work; Competitive Bidding; Power to Act Without Bids:

A. All material required by any agency shall be purchased and all work of a non-professional nature which is not to be performed by employees of the agency shall be performed under a contract entered into pursuant to the provisions of this chapter and after competitive bidding as provided for in this section, except an agency may purchase material or contract for work to be performed without competitive bidding in the following instances.

(1). If the probable cost of the purchase or contract does not exceed $1,000.

(2). "Whenever the Governor declares an unusual emergency exists by reason of extraordinary conditions or contingencies that could not reasonably be foreseen and guarded against, and which in the opinion of the Chief Administrative Officer of the agency concerned requires immediate action for the protection of public health, safety or property."

B. If the probable cost of the material or work is estimated to exceed $1,000 but not more than $2,500, the purchase or contract may be made in the open market but shall be based on at least three (3) competitive bids.

C. If the probable cost of the material or work is estimated to exceed $2,500, the purchase or contract shall be made only after public advertising and the receipt of sealed bids as provided for in this chapter.

D. Any person, who, with intent to avoid compliance with this section, willfully fragmentizes or sub-divides any contract for the purchase of material or work, the probable cost of which will require the receipt of competitive bids under paragraphs (B) or (C) hereof, into two or more contracts for the purchase of the same material or work, shall be guilty of a misdemeanor and shall be fined not less than $1,000 nor more than $5,000 for each offense.

### 6905. Plans and Specifications; Description; Advertisement.

A. When an agency proposes to purchase any material or contract for any work to be done, and the probable cost of such purchase or contract exceeds $2,500, the agency shall prepare a suitable description of such material or plans and specification for such work, and shall prescribe such other terms and conditions as it deems necessary.

B. The agency shall then advertise for formal sealed bids for furnishing the material or performing the work. The advertisement for such bids shall be published at least once a week for two consecutive weeks in a newspaper published or circulated in each county of the State. The advertisement shall state the name of the procuring agency, shall indicate with reasonable accuracy the character, quantity and location of the work or the character and quantity of material, the time and place for the opening of bids, and where the plans and specifications or descriptions may be obtained.

### 6906. Qualifying Bidders.

A. An agency may require any person proposing to bid on a contract to answer a questionnaire and file a financial statement containing a complete statement of that person's financial ability and experience in performing such work.

B. If the agency is not satisfied with the sufficiency of the answers to the questionnaire or the financial statement, it may refuse to furnish the person submitting such unsatisfactory answers or financial statement the plans and specifications for the work and the bid of any such person may be disregarded.

C. No action of any nature shall lie against any agency because of its refusal to furnish a person with plans and specifications.

## 6907. Deposit Required to Accompany Bids; Return of Deposit.

A. All bids shall be accompanied by a deposit of either a good and sufficient bond to the State of Delaware for the benefit of the agency involved, with corporate surety authorized to do business in this State, the form of the bond and the surety to be approved by the agency, with a warrant of attorney to confess judgment thereon attached thereto, or a certified check of the bidder drawn upon some responsible banking institution to the order of the agency, for a sum equal to at least 10% of the bid. The bid bond need not be for a specific sum but may be stated to be for a sum equal to 10% of the bid to which it relates and not to exceed a certain stated sum, if said sum is equal to at least 10% of the bid.

B. Upon the execution of a formal contract and bond, the bid bond or certified check deposit shall be returned to the successful bidder. The deposit of the unsuccessful bidders shall be returned to them immediately upon the awarding of the contract or the rejection of all bids, but in no event later than thirty (30) days after the opening of bids.

## 6908. Opening of Bids; Award of Contracts; Right to Reject Bids.

The bids shall be publicly opened at the time and place specified in the advertisement, and the contract shall be awarded within thirty (30) days thereafter by the agency to the lowest responsible bidder unless in the opinion of the agency, the interest of the State shall be better served by the awarding of the contract to some other bidder, which may then be done, provided the agency shall set down in its minutes the reason or reasons for granting the contract to the person other than the lowest responsible bidder. If two or more responsible bidders shall bid an equal amount, and such amount shall be the lowest bid, the agency may award the contract to any one of them. The agency may reject all bids.

## 6909. Formal Contracts; Failure to Execute Contract and Bond; Deposit as Damages; New Awards.

A. Within twenty (20) days after the award of the contract, the successful bidder shall promptly execute a formal contract to be approved as to its form, terms and conditions by the agency and also the bond required by Section 6910 of this chapter.

B. In the event of any successful bidder refusing or neglecting to execute a formal contract and bond within twenty (20) days of the awarding of the contract, the bid bond or certified check deposited by the successful bidder shall be taken and become the absolute property of the State for the benefit of the agency as liquidated damages, and not as a forfeiture or as a penalty, and shall be deposited with the State Treasurer, and the agency may award the contract to the next lowest responsible bidder or readvertise for new bids. The agency shall forthwith proceed to collect on the bid bond.

6910. Performance and Payment Bonds.

A. Simultaneous with the execution of the formal contract, the successful bidder shall also execute a good and sufficient bond to the State of Delaware for the benefit of the agency, with corporate surety authorized to do business in this State, in a sum equal to 100 per cent of the contract price.

B. The bond shall be conditioned upon the faithful compliance and performance by the successful bidder of each and every term and condition of the contract and the proposal and plans and specifications thereof, at the time and in the manner prescribed by the contract and the plans and specifications, including the payment in full, to every person furnishing material or performing labor in the performance of the contract, of all sums of money due him for such labor or material. The bond shall also contain the successful bidder's guarantee to indemnify and save harmless the State and the agency from all costs, damages and expenses growing out of or by reason of the successful bidder's failure to comply and perform the work and complete the contract in accordance with the contract.

C. The bond shall have attached thereto a warrant of attorney authorizing the confession of judgment thereon for the benefit of the State. The agency may, when it considers that the interests of the State so require, cause judgment to be confessed upon the bond. All sums received through confession of judgment shall be paid to the State Treasurer for the credit of the agency.

D. Every person furnishing materials or performing labor under the contract for which the successful bidder is liable may maintain an action on the bond for his own use in the name of the State in any court of competent jurisdiction for the recovery of such sum or sums as may be due such person from the successful bidder,but if the bond so provides, no suit shall be commenced after the expiration of one (1) year following the date on which the successful bidder ceased work on the contract, otherwise suits may be commenced at any time within three (3) years following the date the last work was done on the contract.

E. No person or surety, in any action brought under this section, or on the bond required by this section, shall assert as a defense to such action, the claim that the bond given pursuant to this section contained a limitation or restriction not provided for by this section.

6911. Failure to Comply with Contract; New Award; Supervision.

If any person entering into a contract under the authority of this chapter neglects or refuses to perform it or fails to comply with the terms thereof, the agency may terminate the contract and proceed to award a new contract in accordance with the provisions of this chapter, or may require the surety on the performance bond to complete the contract in accordance with the terms of the performance bond.

**6912.** Contracts for Public Buildings; Listing Subcontractors; Bidder as Subcontractor; Substitution of Subcontractors; Penalties.

Any contract, the probable cost of which exceeds $5,000, for the construction, alteration or repair of any public building of the State or any political subdivision thereof, shall, in addition to the other requirements of this chapter be subject to the following provisions.

A. Such contract shall be awarded only to a bidder whose bid is accompanied by a statement containing the names and addresses of the subcontractors whose services the bidder intends to use in performing the work. No bidder for such a contract shall list himself in any accompanying statement as the subcontractor of any part of the public building unless the bidder, in addition to being licensed as a general contractor of the State, shall also be recognized in the trade as a subcontractor in and for any such part or parts of such work so listed in such accompanying statement.

B. Neither the State nor any political subdivision thereof nor any of their respective agencies shall accept any bid for such a contract or award any such contract to any bidder, as the general contractor, if the bidder has listed himself as the subcontractor of any specialty work required to complete such public building, such as plumbing, electrical wiring, heating, roofing, insulating, weather stripping, masonry, bricklaying, plastering, or any other specialty work, unless it has been established to the satisfaction of the awarding agency that the bidder has customarily performed such specialty work by artisans regularly employed by the bidder in his organization, that the bidder is duly licensed by the State to engage in such specialty work, if the State requires such license, and that the bidder is recognized in the trade as a bona fide subcontractor in such specialty work.

C. After such a contract has been awarded, the successful bidder shall not substitute another subcontractor for any subcontractor whose name was set forth in the statement which accompanied his bid without the written consent of the agency awarding the contract. No agency shall consent to such substitution unless the agency is satisfied that the subcontractor in question whose name is listed in the successful bidder's accompanying statement, (1) is unqualified to perform the work required, or (2) has failed to execute a timely reasonable subcontract, or (3) has defaulted in the performance of the part of the work covered by the subcontract, or (4) is no longer engaged in such business.

D. Such a contract shall contain a provision for withholding from, or requiring the payment by, the successful bidder of a penalty, the amount to be determined by the agency, for the failure to utilize any or all the subcontractors set forth in the successful bidder's accompanying statement in the performance of the work on the public building contemplated by the contract. Any sum so withheld from or paid by the contractor for any such failure may be remitted or refunded, in whole or in part, by the agency awarding the contract, but only in the event it is established to the satisfaction of the agency, that the subcontractor in question has defaulted or is no longer engaged in such business. No claim for the remission or refund of any penalty shall be granted under this section unless application therefor is filed within one year after the liability of the successful bidder accrues. If any such application for refund of any sum paid as a penalty is denied, or if no application for refund is filed within the period provided herein for filing an application, such sum shall revert to the State Treasury.

## 6913. Wage Provisions in Public Construction Contracts.

A. The advertising specifications for every contract in excess of $2,000 to which the State of Delaware or any subdivision thereof is a party, and for which the State appropriated any part of the funds for construction, alteration and/or repair including painting and decorating of public buildings or public works located within the geographical limits of the State of Delaware, and which requires or involves the employment of mechanics and/or laborers shall contain a provision stating the minimum wages to be paid various classes of laborers and mechanics which shall be based upon the wages that will be determined by the Department of Labor and Industrial Relations of the State of Delaware to be prevailing for the corresponding classes of laborers and mechanics employed on projects of a character similar to the construction work in the city, town, village or other civil subdivision of the State in which the work is to be performed. Determination of the prevailing wage rates shall be based on the average of the actual wages paid to a majority of the employees employed in the type construction work involved, and performing work in the county for which a prevailing wage is being determined. And every contract based upon these specifications shall contain a stipulation that the contractor or his subcontractor shall pay all mechanics and laborers employed directly upon the site of the work unconditionally and not less often than once a week and without subsequent deduction or rebate on any account the full amounts accrued at time of payment, computed at wage rates not less than those stated in the advertised specifications, regardless of any contractual relationship which may be alleged to exist between the contractor or subcontractor and such laborers and mechanics, and that the scale of wages to be paid shall be posted by the contractor in a prominent and easily accessible place at the site of work; and further stipulation that there may be withheld from the contractor so much of accrued payments as may be considered necessary by the contracting officer to pay to laborers and mechanics employed by the contractor or any subcontractor on the work the difference between the rates of wages required by the contractor to be paid laborers and mechanics and not refunded to the contractor, subcontractor, or their agents.

## 6914. Preference for Delaware Labor; Stipulation in Contract

In the construction of all public works for the State or any political subdivision thereof, or by persons contracting with the State or any political subdivision thereof, preference in employment of laborers, workmen or mechanics, shall be given to bona fide legal citizens of the State, who have established citizenship by residence of at least 90 days in the State. Each public works, contract for the construction of public works for the State or any political subdivision thereof shall contain a stipulation that any person, company or corporation who violates the provisions of this section shall pay a penalty to the State Treasurer equal to the amount of compensation paid to any person in violation of this section.

### 6915. Conflict with Federal Statutes or Regulations.

If any provision of this chapter conflicts or is inconsistent with any statute, rule or regulation of the Federal Government applicable to a project or activity the cost of which is to be paid or reimbursed in whole or in part, by the Federal Government, and due to such conflict or inconsistency the availability of Federal funds may be jeopardized, such provision shall not apply to such project or activity.

### 6916. Purchases from the Federal Government.

The provisions of this chapter shall not apply to any purchase of material from the Federal Government.

CHAPTER IV

## STATE OF DELAWARE

## SCHOOL CONSTRUCTION GUIDELINES

## EXPLANATION OF CONSTRUCTION TERMS

The purpose of this section is to offer a basis for uniformity in usage and a common understanding of terms normally used in school construction work. Desirable uniformity can be obtained only through the adoption of specific definitions for general use.

A major portion of the following pages was reproduced from "Property Accounting for Local and State School Systems", State Educational Records and Reports Series: Handbook III Bulletin 1959, No. 22, U. S. Department of Health, Education, and Welfare, Office of Education.

Capital Outlay. Any expenditure of funds which increases the assets of the district.

School Plant. A school plant is composed of the site, buildings, and equipment used by a single school, or by two or more schools sharing the use of common facilities.

1. A school is a division of the school system consisting of a group of pupils composed of one or more grade groups, organized as one unit with one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant. The type of school plant on a site or under construction on a site are described as follows:

   (a). Elementary School Plant.
   A plant that houses on a permanent basis one school only; a school classified as elementary by state and local practice and composed of any span of grades one (1) through six (6). The term "Elementary School" also may include Nursery School and Kindergarten.

   (b). Middle School Plant. *See footnote
   A plant that houses on a permanent basis grades five (5) through eight (8).

   (c). Junior High School Plant.
   A plant that houses on a permanent basis grades seven (7) and eight (8). It may also include grade six (6) and/or grade nine (9).

   (d). Senior High School Plant.
   A plant that houses on a permanent basis one school only; it usually is comprised of the span of grades from grade nine (9) through grade twelve (12). It includes the different types of vocational or trade high schools.

(e). Combined Elementary and Junior High School Plant.
A plant that houses on a permanent basis two (2) schools only; an Elementary School and a Junior High School, as those schools are defined under (a) and (c).

(f). Combined Junior High School and Senior High School Plant.
A plant that houses on a permanent basis two (2) schools only; a Junior High School and a Senior High School as those schools are defined under (c) and (d).

2. A supporting services facility is a piece of land, a building, or a part of a building that serves more than one school plant or is not a part of any given school plant. In some instances, a facility which is definitely part of one school plant may also be used by pupils from another school plant. For example, a high school cafeteria may also be used by pupils from a nearby elementary school plant.

*Footnote: There are also two other types of school in this new teaching concept:

1. Lower School--covers grades 1, 2, 3 and 4 which are included in elementary school.
2. Upper School--covers grades 9, 10, 11 and 12 which are included in high school.

# STATE OF DELAWARE

## SCHOOL CONSTRUCTION GUIDELINES

## EXPLANATION OF CONSTRUCTION TERMS

Sites. Includes expenditures for all land purchased for a given school site, and additions to school sites; together with all improvements to the sites (other than structures), such as grading, drainage, drives, parking areas, walks, plantings, playcourts, and playfields.

Cost of Land for School Site. The cost of land includes the purchase price paid by the owning unit for all land that makes up a site and all improvements to the land existing at the time of purchase, plus all costs related to acquiring title to the land, such as appraisal fees, search and title insurance, site surveys and condemnation proceedings.

If the purchase price of the land also includes some buildings which are retained for use, the appraised value of the buildings should be deducted from the price of the land and a record established for the buildings. If the buildings are sold rather than retained for use, the salvage value should be deducted from the price of the land.

When setting up records for land that has been owned for some time and for which the actual cost is unknown, the figure to use is the estimated cost as of the time of acquisition. This figure includes the estimated cost of the land and any existing improvements to site for which actual cost figures are not available. When the land has been received as a gift, or acquired at no cost through annexation or reorganization, the entry for its cost is zero plus any costs related to acquiring title to the land, with an indication that the land was received as a gift or at no cost to the district. Improvements to site after land has been acquired by a school district are not included in the cost of land except as indicated in the preceding paragraph.

Cost of Improvement to Site. The cost of a site improvement includes the contract amount for contract work and salaries and other expenses for work done by district employees plus any other expenses connected with any initial installation or extension of a site improvement. It also includes the cost of any special assessments against the school district for capital improvements on or off the site, such as streets, curbs and drains on or adjacent to the site, and any easements involved.

When the actual cost of an improvement to site is unknown and the cost of the land is known and has been recorded the figure to use is the estimated cost as of the time the improvement was made.

When an improvement to site has been received as a gift, or acquired at no cost through annexation or reorganization, the entry for its cost is zero plus any costs connected with its acquisition and installation with an indication that it was a gift or acquired at no cost to the district.

Improvements to site consist of initial and additional work (other than buildings) perfromed upon the site and its adjacent ways after acquisition by the school district involving such things as:

1. Grading (other than excavation, fill and backfill necessary for construction of a building).
2. Landscaping.
3. Seeding and planting of shrubs and trees.
4. Constructing new sidewalks, roadways, overpasses, retaining walls, sewers and storm drains.
5. Installing water mains, field hydrants and sprinkling systems and outdoor drinking fountains.
6. Original surfacing and soil treatment of athletic fields and tennis courts.
7. Furnishing and installing for the first time playground apparatus built into the grounds, flagpoles, gateways, fences and underground storage tanks which are not parts of building service systems.
8. Demolition work.

With respect to service systems, only those outdoor systems serving the site are considered improvements to site. Outdoor or underground parts of building service systems, such as tanks, water mains, sewer mains, and electrical poles and lines are not site improvements; their costs are included as part of the building costs. Expenditures for repairs to site improvements that do not add to, extend or reduce the facility are not included in the cost of the improvement.

Area of a School Site. The area of a school site should always be expressed in acres to the nearest tenth. It consists of the total developed and undeveloped acreage serving a school, including areas occupied by buildings, walks, drives, parking facilities and other improvements to site. If a school uses more than one piece of land, the area of the site is the sum of the areas of the separate pieces.

# STATE OF DELAWARE

## SCHOOL CONSTRUCTION GUIDELINES

## EXPLANATION OF CONSTRUCTION TERMS

Buildings. One continuous structure which may or may not be connected with other structures by passageways. It includes the buildings itself and the plumbing, sanitary, heating, ventilating, mechanical and electrical work, lockers, cabinets and shelves which are built into the building.

Individual structures comprising a single school plant that are connected by breezeways or covered passageways that are not enclosed with similar type and quality of construction as the building proper are separate buildings: However, buildings so connected are accounted for on a single building record form as if they were one building.

Passageways enclosed with similar type and quality of construction as the building proper, and tunnels with clear standing head room of at least 6 feet, 6 inches are considered part of the building. Two or more structural units connected by such passageways or tunnels would be one building.

Cost of Building. The cost of a building as maintained in the records of the owning unit is the actual cost to that unit in acquiring the building, regardless of how the building may have been acquired.

The cost of a building that has been erected by the owning school district is the construction cost of the original building and any subsequent additions or remodeling, plus any miscellaneous expenses of the district which are connected with the construction and acquisition of the building and additions, such as advertisements for contracts and expenses connected with the sale of bonds, less the estimated cost of any part of the building that has been removed. The cost of a building does not include debt service costs (payments of principal, interest on debt and paying agents' fees).

Construction Cost. Consists of all costs for general construction; payments on contracts; for construction installation of plumbing, heating, lighting, ventilating, and electrical systems; built-in lockers, elevators, and other equipment built into buildings; outdoor or underground parts of building service systems; architectural and engineering services, legal services, educational consultative services and travel expenses incurred in connection with construction; paint and other interior and exterior decorating; and any other costs connected with the planning and construction of the building.

When a school plant is constructed under a combined contract, separate data should be obtained from the contractor in order to complete the appropriate accounts for land, improvements to site, buildings and equipment.

The cost of a building that has been constructed by employees of the owning school district consists of the direct costs for salaries, materials, use of equipment, planning and supervisory services and other miscellaneous expenses connected with the erection of the building.

The cost of an existing building that has been purchased, or acquired at some cost through annexation or reorganization, is the purchase cost to the owning district plus cost of any subsequent additions or remodeling less the estimated cost of any part of the building that has been removed.

Purchase Cost. Consists of the purchase price, legal fees, and any other expenses incurred in connection with the purchase of an existing building.

When a building has been received as a gift or acquired at no cost through annexation or reorganization, the entry for its cost is zero plus any costs connected with acquiring and conditioning the building for use, with an indication that it was received as a gift or at no cost to the district. (School districts may wish to note on the record form the appraised value at the time the gift was received, but this value figure should not be shown as the cost of the building.)

Size of Buildings. The gross area of a building is the sum of the areas at each floor level included within the principal outside faces of exterior walls, neglecting architectural setbacks or projections. Include all stories or areas which have floor surfaces with clear standing head room (6 feet, 6 inches minimum) regardless of their use. Where a ground level or intermediate story, or part thereof, is left unenclosed consider the gross area of the unenclosed story as the projected area of the story above. Exclude all unroofed areas and unenclosed roofed-over spaces. Include mezzanines, balconies, and library stack floors only to the extent of their actual floor area; do not include unenclosed areas under the first floor. Unenclosed roofed areas which have been included in original cost contracts can be excluded on a computed or estimated basis for the development of comparative data of gross building areas and costs.

The area of passageways enclosed with similar type and quality of construction as the building proper, and of tunnels with clear standing head room of at least 6 feet, 6 inches, are included in the gross area of a building. The area of covered passageways which are not enclosed with similar type and quality of construction as the buildings proper are excluded from the gross building area.

Type of Building Construction. The construction of a building facility is shown on a record form with a designation selected from paragraphs 1 through 4.

1. Fire-Resistive Building.

   A building constructed entirely of fire-resistive walls and partitions, floors, stairways, and ceilings. A building of this type may have wood finish, wood or composition floor surfaces and wood roof construction over a fire-resistive ceiling.

2. Semi-Fire Resistive Building.

   A building with fire-resistive exterior and bearing walls and fire-resistive corridor and stairway walls, floors, and ceiling, but with ordinary construction otherwise, such as combustible floors, partitions, roofs and finish.

3. Combustible Building.

   An all-frame building; a building with fire-resistive veneer on wood frame; or one with fire-resistive bearing walls, but otherwise of combustible construction.

4. Mixed Construction.

   A building with one or more sections of one type of construction and one or more sections (as additions) of another type of construction.

Mobility of a Building. The mobility of a building is shown on a record form with a designation selected from paragraph one or two.

1. Permanent Building.

   A building designed for and constructed on its site and not intended to be moved.

2. Portable Building.

   A building designed and constructed so it can be dissembled and transported to another location, or transported to another location without disassembling. When portable buildings are moved, the entry for the location of the building should be changed on a record, it is not necessary to make up a whole new record card.

3. Mobile Classrooms.

   Are not portable buildings, they are classified as vehicles.

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## EXPLANATION OF CONSTRUCTION TERMS

Equipment. Fixed or movable articles such as furniture, furnishings, machinery and school library books which are not an integral part of the building or building service but are used regularly in administration, the instructional program, other school services, or in plant operation and maintenance and are not immediately consumed in the normal course of usage.

Expenditures for initial or additional equipment should be classified as capital outlay. Expenditures for replacements of equipment should be classified under maintenance.

Furniture and Equipment. Include expenditures for initial or additional equipment such as: Tables, chairs, desks, cupboards, filing cabinets, racks, stands, typewriting machines, adding machines, duplicating machines and other labor-saving devices; electric fans; scientific and laboratory and demonstration apparatus; machinery, tools and other equipment for vocational instruction; home economics equipment, manual training, etc., movable playground equipment and custodial equipment such as scrubbing machines. Include expenditures for all equipment made prior to the opening of a new school building, even though an item may be of small value and short life if it is likely to be perpetually maintained.

Library Books. Include the initial cost of school library books for a new school library and expenditures for large or special supplementary additions. Ordinary current additions should be included under instruction.

Supplies.* A supply item is any article or material which meets any one or more of the following conditions:

1. It is consumed in use.
2. It loses its original shape or appearance with use.
3. It is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it.
4. It is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item.

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* This item is included only because it is part of the definition of School Construction in the School Construction Capital Improvements Act (Delaware Code, Chapter 75). Ordinarily these expenditures are not included as a Capital Outlay expenditure.

Equipment Items. An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus or a set of articles which meets all of the following conditions:

1. It retains its original shape and appearance with use.
2. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
3. It represents an investment of money which makes it feasible and advisable to capitalize the item.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.

Distinguishing Between Built-in and Movable Equipment. Another aspect of the equipment problem is that of distinguishing between built-in and movable equipment. This is important because of differences in accounting for these two types.

Built-in equipment consists of two types:

1. Equipment built into buildings and
2. Equipment built into grounds.

Because it is counted as part of the building or grounds, its cost is included in the cost of a building or in the cost for site improvements. On the other hand, movable equipment is counted separately and its cost is not included in building cost or costs for site improvements, even though it may be assigned to a specific building or site.

Equipment which is built into buildings consists of equipment items that are integral parts of buildings. That is, the equipment is permanently fastened to the building, functions as part of the building, has a useful life approximately equal to that of the building, and causes appreciable damage to the building if removed. Examples of such equipment are bulletin boards, counters, basketball backboards, shelving, stage curtains, and building service systems, such as ventilating, heating, lighting, communication, and water systems.

Built-in equipment may be incorporated into a building at the time the building is erected or at a later date. In either case, it is classified as part of the building and accounted for in the same manner.

Equipment which is built into grounds consists of equipment items that are permanently attached to the grounds and function as part of the grounds. Examples of such equipment are; flagpoles, gates, goalposts, underground storage tanks which are not part of a building service system and lawn sprinkling systems.

For Clarification Purposes. Pertaining to athletic fields and items located or to be erected thereon, the following two (2) items are explained in detail:

Field Building. A permanent-type building used primarily for housing dressing rooms, showers and toilet facilities. It may contain additional facilities, such as sleeping quarters for visiting teams.

Stadium. A permanent structure consisting of one or more units with tiers of seats for spectators at athletic contests.

Movable Equipment. Movable equipment consists of equipment items that are transportable from one location to another without appreciable damage or change to the location from which they are removed or to the location where they are installed. They do not function as integral parts of the building or grounds and are not permanently fastened or attached to the building or grounds. A piece of equipment that is simply bolted or screwed to the floor, such as a heavy lathe, bleachers or stands, desks, etc., and that can be moved as a unit once these bolts have been removed, is "movable equipment". The term "movable" refers to permanency of installation and whether or not the equipment is built-in and not to size or weight.

Purpose for Which Equipment is Used. The purpose for which equipment is used is shown on a record form with either designation in paragraph one and two below. When equipment is used for both instructional and noninstructional purposes, it is designated in terms of principal use.

1. Instructional Equipment.

   Movable equipment used by pupils and instructional staff in the instructional program. Some examples of the kinds of instructional equipment are shop machinery, musical instruments, typewriters, business machines, phonographs, motion picture projectors, sewing machines, refrigerators, driver education vehicles, and motor vehicles for instructional staff.

2. Noninstructional Equipment.

   Movable equipment that is not used by pupils and instructional staff.

Purchase of Movable Equipment and Furniture Prior to Completion of a Project

School Furniture. This may be purchased and used in an old building prior to completion of a new building subject to certain conditions:

1. All furniture thus purchased must be plainly marked and identified.
2. This furniture must be transferred to the new facility prior to the date of pupil occupancy.
3. No more furniture than can be used in the new building may be purchased.

Movable Equipment (See definition on previous page). This may be purchased and used in an old building prior to completion of a new building subject to certain conditions:

1. All equipment thus purchased must be plainly marked and identified.
2. This equipment must be transferred to the new facility prior to the date of pupil occupancy.
3. No more equipment than can be used in the new building may be purchased.

# STATE OF DELAWARE

# DEPARTMENT OF PUBLIC INSTRUCTION

# SCHOOL CONSTRUCTION GUIDELINES

The following pages are a copy of Section 7501 of the Delaware Code as passed by the 122nd General Assembly-1963. This section refers to the School Construction Program as defined in the Code.

# STATE OF DELAWARE

# DEPARTMENT OF PUBLIC INSTRUCTION

# SCHOOL CONSTRUCTION GUIDELINES

# SCHOOL CONSTRUCTION CAPITAL IMPROVEMENTS

## 7501. Definitions.

As used in this Chapter--

A. "School Construction Bond Authorization Act" means: An act of the General Assembly, concurred in by 3/4 of all the members elected to each House, appropriating moneys of the State for capital improvements to the School System of the State and authorizing the State of Delaware to borrow money therefor, and to issue bonds and notes in connection therewith.

B. "Bonds" mean any bonds authorized to be issued by the State of Delaware pursuant to a School Construction Bond Authorization Act.

C. "Notes" means anticipation notes issued by the State of Delaware in anticipation of the issuance of bonds.

D. "School Construction" includes, but is not limited to, the acquisition, construction, reconstruction, alteration, remodeling or enlargement of school buildings, the acquisition or installation of apparatus or equipment or educational supplies suitable for the use of such buildings, the acquisition of machinery necessary for the maintenance of such buildings or school grounds, the acquisition of land required as sites for such buildings, or for playgrounds, including land or rights in land needed to provide access to sites and to provide suitable playgrounds, and the grading or other improvements of such sites, land or rights in land, including the construction of sidewalks where authorized by law, the construction of any sewers or water mains needed to connect such buildings to any publicly owned sewer system or water systems, the acquisition of temporary buildings or facilities for school purposes to be used until such time as permanent school buildings or facilities shall become available. The cost of such school construction shall not include any expenses in connection with the holding of any referendum for such school construction.

E. "Total Cost" means the maximum sum or sums of money which may be spent for school construction under a particular School Construction Bond Authorization Act in a particular school district, provided that nothing contained in this chapter shall prevent any school district from increasing said total cost by providing a larger amount from local sources than that stated as that district's local share, nor prevent the acceptance and use of any funds appropriated by the Congress of the United States for these purposes.

## 7501 Definitions - Continued

F. "State Share" means that maximum sum of money which may be paid from State sources for school construction in a particular school district as provided in any School Construction Bond Authorization Act.

G. "Local Share" means the sum of money specified in any School Construction Bond Authorization Act to render permissable the use of the State Share for school construction within the particular school district.

H. "School District" means a school district, a special school district, the City of Wilmington, or any newly created school unit or area for which no board has been appointed or elected at the time of the effective date of any School Construction Bond Authorization Act or any area which the State Board of Education shall determine to be the area served by any school facility which is referred to in any School Construction Bond Authorization Act and for which there is specified no local share.

I. "School Building Commission" means one of the School Building Commissions created by Section 7516 of this Chapter.

CHAPTER V

# STATE OF DELAWARE

## DEPARTMENT OF PUBLIC INSTRUCTION

## SCHOOL CONSTRUCTION GUIDELINES

## FEDERAL PROGRAMS

Title III of the National Defense Education Act provides for Federal participation, on a 50 - 50 basis, in the acquisition of approved equipment in the areas of Mathematics, Modern Foreign Languages, Science, English, Reading, Geography, History and Civics. Construction funds may be used as the local districts matching portion of the cost.

In order to be eligible, a local district must have prior approval by the State Department of Public Instruction of an ongoing educational program in the previously listed subject areas. Details of the proposal and approval procedures may be obtained from the Assistant Superintendent for Instructional Services.

After approval of the program has been received by the local district, purchase orders and invoices may be split-coded to 12-650 (NDEA Title III) and the appropriate local account, i.e. - Local Funds, State Appropriation or Construction Funds.

STATE OF DELAWARE

# Department of Public Instruction

DOVER, DEL.

## LOCAL DISTRICT PROJECT CERTIFICATION FORM - NDEA, TITLE III

____________________________________SCHOOL DISTRICT

(1) This is an initial presentation in fiscal year 1965.... ________

(or) This is a supplementary or amended presentation........ ________
(See also presentation of ________________
(Date)

(2) This proposal involves $______________ from all sources for the total project. Of this amount, $______________ will be local or State and $______________ is requested from Federal funds. The total amount will be distributed approximately as follows:

| | | | |
|---|---|---|---|
| Science, elementary | $__________ | Science, secondary | $__________ |
| Mathematics, elementary | $__________ | Mathematics, secondary | $__________ |
| Language, elementary | $__________ | Language, secondary | $__________ |

(3) The appropriate officials of this school district are aware of the following provisions:

(a) "Provided, that no part of this appropriation shall be available for the purchase of science, mathematics, and modern language teaching equipment, or equipment suitable for use for teaching in such fields of education, which can be identified as originating in or having been exported from a Communist country, unless such equipment is unavailable from any other source." (Public Law 86-703)

and

(b) "No person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance." (Section 601, Title VI, Public Law 88-352)

I hereby certify that all information given on this and any official pages attached is correct and accurate and that all applicable criteria are satisfied according to the State of Delaware Plan for Strengthening of Instruction in Science, Mathematics and Modern Foreign Languages under Section 301-304 of Title III Public Law 85-864, as amended.

NOTARY:

________________________________
Chief School Officer of the District

Date:____________________________

DEPARTMENTAL USE ONLY

____________________ Approved Date:______________________

____________________ Not approved Date:______________________

The School District named in this certificate is authorized to utilize $_________________ from Federally appropriated funds set up in Delaware Account No. 12-650-00.

______________________________________

Richard P. Gousha
State Superintendent of Public Instruction

- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -

This form and all attached forms are to be presented in duplicate, except materials list in triplicate. This form is to be notarized and each attached page or group of pages is to carry a true signature as requested.

Address materials to:

Dr. Howard E. Row
Assistant Superintendent
Coordinator of NDEA Title III
State Department of Public Instruction
Box 191
Dover, Delaware

TITLE III NDEA - MATERIALS LIST ................................ Page__________

DISTRICT________________________SCHOOL______________________________

CHECK ONE:

___Science Elementary ___Mathematics Elementary ___Language Elementary
___Science Secondary ___Mathematics Secondary ___Language Secondary

List materials to be purchased under Title III. Number each item sequentially. Place appropriate letter after each item number; "S" to designate SCIENCE, "M" for MATHEMATICS OR "L" for LANGUAGE. Item number and designating letter MUST appear on State of Delaware invoice form before payment can be approved.

| ITEM NO. Indicate 1S, 2S 1M, 2M 1L, 2L | CODE NO. MATH ONLY | DESCRIPTIVE TITLE Indicate intended location of audio-visual & multi-purpose equipment. Name author and publisher of books and producer (not distributor) of films and filmstrips | QUANTITY | ESTIMATED TOTAL COST Itemize trade-ins & discounts |
|---|---|---|---|---|
| | | | | |

Signature______________________________
Chief School Officer

CHAPTER VI

# STATE OF DELAWARE

## SCHOOL CONSTRUCTION GUIDELINES

## GLOSSARY OF ACCOUNTING TERMS *

Abstract of Title - A document showing the condensed history of the title to property, containing portions of all conveyances or other pertinent instruments relating to the estate or interest in the property, and all liens, charges, encumbrances and releases.

Accounting System - Records and procedures for the assembling, recording and reporting of information related to the financial operations of a fund or governmental unit.

Acquisition or Taking - The process of obtaining land, or that which is acquired or taken.

Adjustment of Improvements - Where the taking for educational purposes would include buildings or other improvements the State and the grantor may agree that the grantor may retain title to such improvements and such improvements may be moved or readjusted by the district for the property owner or payment may be made to the property owner to reimburse him for the estimated cost of such removal or readjustment providing that such removal or adjustment is not more costly than outright purchase.

Allot - To divide an appropriation into amounts for certain time periods or for specific purposes.

Allotment - The amount allotted for a certain time period or purpose.

Appropriation - An authorization granted by the legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and in the time during which it may be expended.

Appropriation Expenditure - An expenditure chargeable to an appropriation.

Audit - The examination of some or all of the following items: Documents, records, reports, systems in internal control, accounting procedures and other evidence, for one or more of the following purposes: (a) Determining the propriety, legality and mathematical accuracy of proposed or consummated transactions; (b) ascertaining whether all transactions have been recorded; and (c) determining whether transactions are accurately reflected in the accounts and in the statements drawn there from, in accordance with accepted accounting principles.

The term "audit" is sometimes applied to the examination of a single transaction; for example, the audit of a purchase order or an invoice is the checking of a purchase order or an invoice and supporting evidence, for the purpose of approving such documents for payment or for obligation of funds for proper reflection of the transaction in the accounts.

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* Some of the definitions in this list were taken from the State of Delaware Accounting Manual, which was issued, effective July 1, 1964.

**Award** - The written acceptance by the contracting officer of the successful bidder's bid.

**Bid** - The offer of the bidder submitted in the prescribed manner to furnish all labor, equipment and materials and to perform the specified work within the time prescribed therein for the consideration of payment at the prices stated in the bid schedule.

**Bond Fund** - A fund provided by legislative act, expenditures from which are designated for specific purposes as outlined in Department resolutions. The financing for the fund is derived from State of Delaware Bonds.

**Budget** - A financial plan showing estimates of the future costs of proposed operating or project activities for a given period and the proposed means of financing them for the purpose of establishing performance standards and current operating controls. The internal budget may allocate the appropriation into sums setting forth in detail estimated amounts of the appropriations for each major function and to subdivisional units of major functions when considered necessary.

**Certificate of Necessity** - A document issued by the State Board of Education covering one or several separate projects in a School District to be performed in that District.

**Certificate of Title** - A document based on a title search stating that title or interest in property is vested in a designated person and showing outstanding liens, charges or other encumbrances.

**Change Order** - A written order issued by the engineer to the contractor requiring the contract work to be performed in accordance with a change or changes that involve an adjustment in the basis of payment determined to be necessary under the provisions of the specifications, or requiring performance of any unforseen work essential to complete the contract but for which the basis of payment may or may not be provided in the contract.

**Clearing** - Removal prior to building construction of improvements title to which is vested in the State, or the Local School District.

**Concurrent Audit** - An audit of project costs on a current basis following the recording of the expenditure by the Department. Actually, the word concurrent in most cases would mean the month following the recording of costs and reconciliation of the business practices employed including the accounting system and the effectiveness of the system of internal controls, suitable tests of the effectiveness of the system, recommendations for changes in/or acceptance of the procedures, and the audit of results (costs) for a particular period to assure reasonableness and accuracy.

**Condemnation** - The process by which property is acquired for educational purposes through legal proceedings under power of eminent domain.

**Construction Items** - Items shown on the approved plans for rehabilitation of the adjoining property required for the proper completion of the project such as reconstruction or adjustment of driveways, fences, etc.

Continuing Appropriation - An appropriation which, once established, is automatically renewed without further legislative action for a specified period or periods until altered or revoked.

Contract - The written instrument executed by the contractor and the contracting officer, by which the contractor is bound to furnish all labor, equipment and materials and to perform the specified work, and by which the school district is obligated to compensate the contractor therefor at the prices set forth therein.

Contractor - The individual, firm or corporation undertaking the execution of the work under the terms of the contract and acting directly or through his, their, or its agents, employees or subcontractors.

Damages - Compensation awarded by law to one injured in his person or property.

Deed - A duly attested written instrument, under seal, conveying real property or interest therein.

Direct Claim - An authorized claim for payment where the funds have not been previously set aside for the payment.

Disbursement of Education Funds - Payment from Public Funds for contracts, right-of-way, etc. by a check, voucher, warrant, or similar documents as distinguished by a mere transfer from one department to another.

Easement - A right acquired by public authority to use or control property for a designated education purpose.

Encroachment - Those improvements or other facilities title to which is generally vested in private owners which lie upon or touch upon the education right-of-way and which are not a necessary part of the completed educational facility.

Encumbrance - An accounting procedure that sets aside available funds before ordering goods and services, to ensure the availability of funds when payment is requested. Obligations in the form of orders issued, contracts awarded, commitments for services, or any other transactions which reserve such amount of an appropriation to cover payment therefor. Such items cease to be encumbrances when paid or when liability therefor is established.

Expenditures - Where accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt, and capital outlays. If accounts are kept on the cash basis, the term covers only actual disbursements, for these purposes.

Fiscal Period - Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books. For the State of Delaware, the fiscal period runs from July 1 to June 30.

Fund - A sum of money or other resources segregated for the purpose of carrying on specific activities or obtaining certain objectives in accordance with special regulations, restrictions or limitations and constituting an independent fiscal and accounting entity.

General Fund - The Fund appropriated by the Legislature which is available for any legally authorized purpose and which is therefore used to account for all revenues and all disbursements not provided for in other funds. The General Fund is used to finance the ordinary operations of any agency. This fund is used to account for all receipts from specified sources which are available for the purpose of financing the ordinary activities of the State Board of Education as authorized by law, including all legally authorized activities not chargeable to special funds, including operation, maintenance and construction.

Guarantee Title - A title, the validity of which is insured by an abstract, title or indemnity company (sometimes called Insured Title).

Indirect Charges - Costs incurred which from their nature cannot be readily allocated to an activity or function but must be prorated to the functions benefited.

Interdepartmental - Refers to transactions for services performed by one agency or subdivision of the Department for another agency or subdivision.

Internal Check - An accounting method or procedure so designed that the work performed by certain employees as far as practicable is complementary to that performed by others, thus insuring the general correctness of the records and the accountability for funds.

Internal Control - Internal control comprises the plan of organization and all of the coordinate methods and measures adopted within a business to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

Just Compensation - A full and fair equivalent for the loss sustained by the owner as a result of taking or damaging of private property for educational purposes.

Marginal (Or Excess) Land - Land bordering the right-of-way obtained or controlled to protect the school and its future improvements.

Market Value - The highest price for which property can be sold in the open market by a willing seller to a willing purchaser, neither acting under compulsion and both exercising reasonable judgment.

Negotiation - The process by which property is sought to be acquired for educational purposes through discussion, conference and final agreement upon the terms of a voluntary transfer of such property.

Non-Revenue Receipts - Collections, other than revenue, such as receipts from loans, where the liability is recorded in the fund in which the proceeds are placed and receipts of recoverable expenditures.

Objective Classification - A system of classifying actual or contemplated expenditures in prescribed terms of their physical or service characteristics as distinguished from the function or activities furthered thereby. The purpose of this classification is to permit analysis of obligations and expenditures according to types of articles or other items involved, e.g., personal service, materials and supplies, and so forth.

Obligation - An authorized order, requisition or engagement that represents an expenditure of State Funds incurred in compliance with statutory provisions.

Open-End Encumbrance - An accounting procedure that sets aside available funds for goods and services automatically charged as part of a normal operating procedure without being ordered with a specific purchase order, to ensure the availability of funds when payment is requested.

Option - A written agreement granting a privilege to acquire property or interest therein at a fixed price within a specified period.

Outside Employees - Persons not regularly on the State's payroll; usually private attorneys employed as negotiators or acquisition agents.

Performance Bond - The security required to be furnished by the contractor to guarantee completion of the work covered by the contract in conformity with the terms thereof.

Personal Property - Contents of a store or a home or related items which are not attached to the land or to the improvements on the land.

Petty Cash System - A system for handling minor disbursements whereby a fixed amount of money, designated as petty cash, is set aside for this purpose. Disbursements are made from time to time as needed. At certain intervals, a claim for reimbursement is submitted for the amount disbursed, and the petty cash is replenished for the amount of the disbursements, usually by a check drawn on the fund or funds designated. The total of petty cash plus unreplenished disbursements must always equal the fixed sum of cash set aside.

Plans - All drawings or reproductions of drawings pertaining to the details of the contract work and which are made a part of the contract.

Project - The work performed or to be performed which is described in a Certificate of Necessity.

Purchase Agreement - The complete written agreement between the school district and the property owner signed by both parties setting out the total right-of-way granted and setting the total consideration paid therefor. Depending upon the procedures of the individual State this document may be called a contract of sale, an option agreement, a deed, an easement, etc.

Purchase Order - A document that authorizes the delivery of specified merchandise or the rendering of certain service, showing the amount of funds authorized.

Receiving Report - The fourth copy of a purchase order, used to indicate quantities actually received, for matching against the invoice.

Refund and Reimbursement Receipts (Expenditures Reducing Items) - Receipts that reduce expenditures in the current fiscal year must be coded 902. Expenditure reducing receipts of a prior fiscal year are coded 901.

Reimbursement - Cash or other assets received as a repayment of the cost of work or services performed; or of other expenditures made for, or on behalf of, a governmental agency or department.

Requisition - A written request, usually from one sub-agency to the purchasing officer of the agency or between agencies, for specified articles or services.

Retainage - That portion of progress payment which is withheld to insure proper completion of a project. Usually pertains to payments to contractors for construction in place.

Revenue - This term designates additions to the General Fund or Special Funds as reported to the State Treasurer on the Cash Collection Report. Accounts in this category are credit balance accounts which represent additions to assets (usually cash or receivable) which do not increase a liability nor represent the recovery of an expenditure, and which do not correspondingly reduce an asset.

Special Fund - Any fund provided by legislative act which is restricted as to some special use of expenditures to the specific purposes designated by law and with respect to such funds. The term applies to all funds other than the General Fund.

Unallotted Balance of Appropriation - An appropriation balance available for allotment.

Unencumbered Balance of Approproation or Allotment - That portion of an appropriation or allotment not yet expended or encumbered; the balance remaining after deduction from the appropriation or allotment the accumulated expenditures and outstanding encumbrances.

Unexpended Balance of Appropriation or Allotment - That portion of an appropriation or allotment which has not been expended; the balance remaining after deduction from the appropriation or allotment of the accumulated expenditures.

Unliquidated encumbrances - Encumbrances outstanding.

Voucher - A document that evidences the authorized approval of transactions; often used in disbursing petty cash funds.

Work Order - A written order authorizing and directing the performance of certain specific work which is issued to the person who is to direct the work and will usually contain the following information and conditions: (1) An identifying number (2) A complete and accurate description of the work to be performed (3) The exact geographical location and limits (4) Any special specifications which must be observed (5) A limitation as to amount (6) A limitation as to time within which the work must be completed.

CHAPTER VII

# STATE OF DELAWARE

## SCHOOL CONSTRUCTION GUIDELINES

## REVERSION OF SCHOOL CONSTRUCTION FUNDS

Under the present laws of the State of Delaware the School Construction Funds currently being expended are from the School Construction Acts of 1960 and 1963. Since the wording of the Acts is not identical it is necessary to present in detail the complete provision of each Act pertaining to Reversion of School Construction Funds. Thereafter, the policies and procedures to be followed will be outlined.

The following is a copy of the Act Approved April 16, 1963 and pertaining to the 1960 and 1957 School Construction Acts:

### MISCELLANEOUS

AN ACT TO PROVIDE FOR THE REVERSION OF SCHOOL CONSTRUCTION FUNDS TO THE STATE AND TO THE SCHOOL DISTRICTS IN THE SAME PROPORTION AS SUCH FUNDS WERE APPROPRIATED AND TO STIPULATE HOW THESE FUNDS SHALL BE EXPENDED.

Section 1. Any sums of money which have been appropriated by the State of Delaware under the provisions of the 1960 and 1957 School Construction Acts which remain unexpended one year after pupil occupancy of any school building constructed under the provisions of such Acts shall revert to the State of Delaware and shall be deposited to a special account to be applied against future school construction bond requirements of the State. This applies to the State share only. If, however, such school building or school buildings have been occupied by pupils for one year or longer, one month after the enactment of this statute such sums remaining unexpended shall revert to the State in the same manner as stated above and shall be used for the same purpose as prescribed above. This applies to the State share only.

Any sums of money which have been appropriated by any local school district under the provisions of the 1960 and 1957 School Construction Acts which remain unexpended one year after pupil occupancy of any school building constructed under the provisions of such Acts shall be deposited to the debt service account of the school district to be used only for the purposes of retirement of school district bonds and interest thereon. If, however, such school building or school buildings have been occupied by pupils for one year or longer, such sums remaining unexpended shall, one month after the enactment of this statute, be deposited to the debt service account of such school district to be used only for the purposes of retirement of school district bonds and interest thereon.

Section 2. Any sums of money which have been appropriated by the State of Delaware under the provisions of any school construction acts prior to the 1957 School Construction Act which remain unexpended shall, within one month after enactment of this statute, revert to the State of Delaware and shall be deposited to a special account to be applied against future school construction bond requirements of the State. This applies to the State share only.

Any sums of money which have been appropriated by any local school district under the provisions of any school construction acts prior to the 1957 School Construction Act which remain unexpended shall, within one month after enactment of this statute, be deposited to the debt service account of the school district to be used only for the purposes of retirement of school district bonds and interest thereon.

Section 3. For the purpose of determining the sums of money which have been appropriated by the State of Delaware and which remain unexpended in accordance with this Act, the State share of such unexpended funds shall be deemed to mean the same proportion of the total unexpended funds as the proportion of the appropriation of the State of Delaware to the total appropriation of both State and local district funds in each case. The sums of money which have been appropriated by the local district and remain unexpended shall be the balance after unexpended State funds have been deducted from total unexpended funds.

Approved April 16, 1963

AN ACT TO AMEND CHAPTER 16, VOLUME 54, LAWS OF DELAWARE, ENTITLED "AN ACT TO PROVIDE FOR THE REVERSION OF SCHOOL CONSTRUCTION FUNDS TO THE STATE AND TO THE SCHOOL DISTRICTS IN THE SAME PROPORTION AS SUCH FUNDS WERE APPROPRIATED AND TO STIPULATE HOW THESE FUNDS SHALL BE EXPENDED" BY PROVIDING THAT MONIES DUE ON EXECUTED CONTRACTS AND UNPAID SHALL NOT REVERT AS THEREIN PROVIDED.

Section 1. Section 1 of Chapter 16, Volume 54, Laws of Delaware, is amended by adding thereto a new paragraph to read as follows:

Monies due on executed contracts shall not revert as herein provided, but shall be paid by the State Treasurer from the monies appropriated by the State of Delaware and by any local school district under the provisions of the 1960 and 1957 School Construction Acts.

Approved April 27, 1964

# STATE OF DELAWARE

## SCHOOL CONSTRUCTION GUIDELINES

## REVERSION OF SCHOOL CONSTRUCTION FUNDS

There is a Time Limit on Construction in the School Construction Programs. In the 1963 School Construction Program (House Bill 426), Chapter 171, Vol. 54 - Laws of Delaware - this is spelled out in Section 7504 of the Act, which was effective December 16, 1963.

This states:

#7504 - Time Limit on Construction

> No School Construction shall be started under authority of any School Construction Bond Authorization Act later than two (2) years after the effective date of this Act; and no monies shall be borrowed by the State under authority of any School Construction Bond Authorization Act later than two (2) years after the effective date of such Act, except such monies as are necessary to complete school construction started prior to two (2) years after the effective date of any School Construction Bond Authorization Act.

The 1964 School Construction Program is detailed in House Bill 601, Chapter 384, Vol. 54 - Laws of Delaware. The effective date is August 21, 1964.

For purposes of administration, construction will be construed to have begun when the contractor has broken ground.

Purchase Orders for School Construction Projects will be honored during the construction period of school building and for one year after the school has been occupied by the students.

In order to make certain that the area pertaining to Reversion of School Construction Funds is handled consistently and properly throughout the State of Delaware, the following procedures are to be adhered to:

# REVERSION OF SCHOOL CONSTRUCTION FUNDS

## Section 7514. Reversion of Unexpended State Share

Any sum of money which has been appropriated or allocated to any school district by the State of Delaware under the provisions of any School Construction Bond Authorization Act which remains unexpended one year after pupil occupancy of any school building constructed under the provisions of the School Construction Bond Authorization Act authorizing the construction shall revert to the State of Delaware and shall be deposited to a special account to be applied against future school construction bond requirements.

## Section 7515. Reversion of Unexpended Local Share

Any sum of money which has been appropriated by any local school district under the provisions of a School Construction Bond Authorization Act which remains unexpended one year after pupil occupancy of any school building constructed under the provisions of the School Construction Bond Authorization Act authorizing the construction shall be deposited to the debt service account of the school district to be used only for purposes of retirement of school district bonds and interest thereon.

# STATE OF DELAWARE

## SCHOOL CONSTRUCTION GUIDELINES

## REVERSION OF SCHOOL CONSTRUCTION FUNDS

### CONSTRUCTION STARTING

(1) The Secretary of each Local District School Building Commission will advise the State Department of Public Instruction and the Budget Director, in writing, as to the exact time that construction has started. Full details identifying the Certificate Number, school, etc., will be furnished with an affidavit certified by the Secretary of the Local Building Commission.

### CONSTRUCTION ENDING

(2) The Secretary of each Local District School Building Commission will advise the State Department of Public Instruction and the Budget Director, in writing, when the School Construction on a particular project has been completed, together with a statement certified by the Secretary of the Local School Building Commission.

### PUPIL OCCUPANCY

(3) The Secretary of the Local District School Building Commission will attest to the State Department of Public Instruction and the Budget Director, in writing, when pupils occupy the building. This must be forwarded within thirty (30) days of pupil occupancy.

# STATE OF DELAWARE

## SCHOOL CONSTRUCTION PROGRAM

## COMMENT

The following reference and source material was used in the preparation of this School Construction Guideline:

State of Delaware - Accounting Manual

Delaware Code

Engelhardt, Engelhardt & Leggett, School Planning and Building Handbook.

Supplement to Delaware School Code 1964

Herrick, Mc Leary, Clapp & Bogner, From School Program to School Plant.

Various Educational Handbooks issued by the U. S. Department of Health, Education and Welfare

STATE OF DELAWARE

DEPARTMENT OF PUBLIC INSTRUCTION

SCHOOL CONSTRUCTION GUIDELINES

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